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MEMORANDUM

OF

THE ACCOUNTS OF THE LOWER PROVINCES, BENGAL,

FOR

1889-90 and 1890-91.

1. The total Civil Revenue and Service Expenditure of Bengal for the two years 1889-90 and 1890-91, excluding Debt and Remittance transactions and contributions from Provincial to Local, are as shown below under the three heads of Imperial, Provincial, and Local:—

	Revenue.		Expenditure.	
	1889-90.	1890-91.	1889-90.	1890-91.
	R	R	R	R
Imperial	13,66,47,038	13,48,75,122	2,07,94,482	2,69,99,607
Provincial	5,14,34,505	5,14,84,207	4,92,26,082	5,17,93,530
Local	49,49,105	49,39,885	62,08,122	61,69,337
Total	19,30,30,648	19,12,99,214	7,62,28,686	8,49,62,474

2. No important changes were introduced in 1890-91 in the classification in the accounts of the Revenue and Expenditure. In the prescribed classification, the heads of Revenue and Expenditure are arranged by groups or sections, and the following summary shows the details under these groups of the total Revenue and Expenditure, as stated above, for the two years under review. The figures of the Debt and Remittance accounts are added at foot of the statement in order to show the grand total and cash balance:—

	Receipts.				Outgoings.			
	1889-90.	F. R. A.	1890-91.	F. R. A.	1889-90	F. R. A.	1890-91.	F. R. A.
Revenue and Expenditure Accounts.	R		R		R		R	
A. Principal Heads of Revenue	17,00,70,289	5	16,55,84,103	5	2,36,26,552	7	2,97,11,921	7
B. Interest	12,54,478	5	13,89,520	5	1,80,547	7	1,91,344	7
C. Post Office, Telegraph, and Mint	17,691	54 & 56	13,079	54 & 56	3,66,254	55 & 56	3,58,908	55 & 57
D. Civil Administration	42,77,399	5	44,34,347	5	2,44,52,508	7	2,51,57,607	7
E. Miscellaneous	16,31,108	5	18,28,072	5	54,37,447	7	56,19,227	7
F. Famine	...	...	...	...	...	...	14,300	7
G. Construction of Railways	...	...	...	...	235	9	13,040	9
H. Railways	1,25,04,406	16	1,46,45,003	16	96,00,887	17	1,07,97,407	17
J. Irrigation	24,12,046	16 & 18	22,94,655	16 & 18	51,40,804	17 & 19	52,57,629	17 & 19
K. Buildings and Roads	8,63,231	16 & 18	11,10,435	16 & 18	74,23,452	17 & 19	78,41,091	17 & 19
M. Provincial and Local Surplus or Deficit	...	...	...	...	9,49,407	...	—15,38,775	248
Total Revenue and Expenditure Heads (carried over)	19,30,30,648	...	19,12,99,214	...	1,71,78,093	...	8,34,23,699	...

	Receipts.				Outgoings.			
	1889-90.	F. R. A.	1890-91.	F. R. A.	1889-90.	F. R. A.	1890-91.	F. R. A.
	R		R		R		R	
Brought forward	19,30,30,648	...	19,12,99,214	...	7,71,78,093	...	8,34,23,699	...
Adjusting Heads—								
a. Provincial from Local	...	...	...	...	...	...	...	...
b. Local from Provincial	11,82,950	...	8,94,450	192	...	...	..	...
c. Provincial to Local	...	...	...	...	11,82,950	...	8,94,450	193
d. Local to Provincial	...	...	...	...	...	...	...	...
Total Revenue and Expenditure and Adjusting Heads	19,42,13,598	...	19,21,93,664	...	7,83,61,043	...	8,43,18,149	...
Debt and Remittance Heads—								
O. Permanent Debt	...	208	...	...	56,225	208	4,150	...
P. Unfunded Debt	7,83,463	211	8,08,445	221	11,50,520	211	7,75,929	221
Q. Deposits and Advances	4,99,16,934	212, 213 & 218	4,94,24,724	222, 223 & 251	4,82,01,445	212, 213 & 218	4,95,99,970	222, 225 & 251
R. Loans from Government	3,31,882	...	3,46,468	228	37,82,955	...	43,86,179	228
R.R. Provincial Advance and Loan Account	2,91,114	...	5,17,207	...	8,37,175	...	8,12,341	...
T. Remittances	23,14,90,204	...	21,64,65,522	...	34,17,96,847	...	31,33,78,165	...
Public Works figures not on Civil Books	1,20,68,076	...	1,35,88,735	...	1,50,68,033	...	1,73,08,367	...
V. Cash Balance on first day of year of account	1,84,00,746	...	1,82 41,774	...	...	...	...	...
Cash Balance on last day of year of account	...	...	...	...	1,82,41,774	...	2,10,03,289	...
TOTAL	31,32,82,419	...	29,93,92,875	...	42,91,34,974	...	40,72,68,390	...
GRAND TOTAL	50,74,96,017	...	49,15,86,539	...	50,74,96,017	...	49,15,86,539	...

These figures are explained in detail in the following paragraphs:—

Section A.—PROVINCIAL HEADS OF REVENUE.

3. The total receipts classed in this Section are as follow:—

	1889-90.	1890-91.	Difference.
	R	R	R
Total Receipts	17,00,70,289	16,55,84,103	—44,86,186

The subjoined Table compares the figures by major heads:—

Principal Heads of Revenue.	F. R. A.	1889-90.				F. R. A.	1890-91.			
		Imperial.	Provincial.	Local.	Total.		Imperial.	Provincial.	Local.	Total.
		R	R	R	R		R	R	R	R
I.—Land Revenue	27	2,87,04,592	1 01,77,527	...	3,88,82,119	27	3,11,24,207	76,95,191	...	3,88,19,398
II.—Opium	30	6,53,27,908	...	...	6,53,27,908	30	5,97,10,987	...	...	5,97,10,987
III.—Salt	31	2,25,83,826	1,23,718	...	2,27,07,544	31	2,30,66,657	1,28,226	...	2,31,94,883
IV.—Stamps	34	35,59,508	1,06,78,523	...	1,42,38,031	34	35,61,731	1,06,85,195	...	1,42,46,926
V.—Excise	35	78,56,487	26,18,829	...	1,04,75,316	35	78,48,632	26,16,210	...	1,04,64,842
VI.—Provincial Rates	36	...	43,06,024	38,88,366	81,94,390	36	...	43,19,933	37,99,009	81,18,042
VII.—Customs	37	40,54,098	55,094	...	41,09,192	37	47,64,799	57,973	...	48,22,772
VIII.—Assessed Taxes	39	20,83,503	20,83,503	...	41,67,006	39	21,19,441	21,19,441	...	42,38,882
IX.—Forest	40	3,84,358	3,84,359	...	7,68,717	40	3,63,696	3,63,696	...	7,27,392
—Registration	42	6,00,033	6,00,033	...	12,00,066	42	6,19,540	6,19,539	...	12,39,079
TOTAL	...	13,51,54,313	3,10,27,610	38,88,366	17,00,70,289	...	13,31,79,690	2,86,05,404	37,99,009	16,55,84,103

The difference under each head is shown below :—

	R		R
I.—Land Revenue	—62,721	VI.—Provincial Rates	—75,448
II.—Opium	—56,16,921	VII.—Customs	+7,13,580
III.—Salt	+4,87,339	VIII.—Assessed Taxes	+71,876
IV.—Stamp	+8,895	IX.—Forest	—41,325
V.—Excise	—10,474	X.—Registration	+39,013

I.—Land Revenue.

4. The figures under this head are given below :—

	1889-90. R	1890-91. R	Difference. R
Imperial	2,87,04,592	3,11,24,207	+24,19,615
Provincial	1,01,77,527	76,95,191	—24,82,336
Total Receipts	3,88,82,119	3,88,19,398	—62,721

(F. R. A., 1889-90, page 27; 1890-91, page 27.)

It was explained in the memorandum comparing the accounts of 1888-89 and 1889-90, that the increase in the Land Revenue receipts in the latter year was due to the realisation of arrears in certain districts. The arrear collections of 1889-90 were again considerable, especially in the districts of Purneah, Hooghly, Pooree, Backergunge and Mozufferpur, and a favourable harvest in 1890-91 led to these arrears being collected in that year, together with nearly the full demand of the year. There was at the same time an increase in the collections from temporarily settled estates and khas mehals in the districts of Furreedpore and Khulna.

The result of these causes was that the ordinary collections of Land Revenue in 1890-91 were nearly the same as in 1889-90, although the earlier year included one large arrear payment of 4½ lakhs of revenue of the Burdwan Raj.

The receipts from 1886-87 to 1890-91 compare as follows :—

	1886-87. R	1887-88. R	1888-89. R	1889-90. R	1890-91. R
1. Fixed Collections	3,48,88,135	3,45,38,032	3,41,12,801	3,52,68,293	3,49,70,395
2. Collections from Government estates	28,11,629	25,99,789	24,86,526	27,54,277	30,25,832
3. Other Collections	10,75,101	8,63,270	7,74,134	8,59,549	8,23,171
TOTAL	3,87,74,865	3,80,01,091	3,73,73,461	3,88,82,119	3,88,19,398

5. The distribution of the Land Revenue between Imperial and Provincial is shown below for the year 1890-91. The decrease in the Provincial share, as compared with the previous year, is mainly due to the special contribution of 10 lakhs to the Imperial Revenue, and to the transfer to Imperial through this head of a moiety of the net earnings of the Bengal and North-Western Railway Company :—

	R
Gross Land Revenue	3,88,19,398
Deduct—Receipts on account of 10 per cent. on collections which are wholly Provincial	3,83,574
	3,84,35,824

The division of this amount proportionately at 75 and 25 per cent. gives—

	R
Imperial	2,88,26,868
Provincial	96,08,956

SPECIAL TRANSFERS.

Provincial to Imperial—

		R	R	R
Fixed contribution under the Provincial contract (G. I. F. D. Nos. 390, dated 26th January 1888, and 2381, dated 11th May 1887)			6,90,000	
Special contribution to Imperial Revenue in accordance with G. I. F. D. No. 689, dated 5th February 1889			10,00,000	
			—16,90,000	
Imperial to Provincial—				
For conservation of ancient monuments (G. I. F. D. No. 3118, dated 13th June 1887)		1,000		
For Hidgli Tidal Canal (G. I. F. D. No. 1410, dated 25th March 1890)		1,52,884	1,53,884	
NET PROVINCIAL TO IMPERIAL				—15,36,116

MISCELLANEOUS TRANSFERS.

Provincial to Imperial—

		R	R	R
For Forest Survey charges (G. I. F. D. No. 703, dated 6th February 1889)		2,900		
For new classification of rewards out of criminal fines in Excise and Stamps cases (G. I. F. D. No. 5783, dated 11th December 1890)		32,980		
For duty on Bengal-made rum exported to Assam during 1890-91 (*vide* Comptroller General's No. 445, dated 13th June 1891)		11,210		
Interest on Hidgli Canal Loan (F. D. No. 3753, dated 22nd February 1889) as detailed below:—				
2 per cent. on R49,414, the expenditure during 1889-90 for remodelling Hidgli Tidal Canal	R988			
4 per cent. on R49,414, the expenditure during 1889-90 for remodelling Hidgli Tidal Canal	R1,977			
2 per cent. on R1,52,884, during 1890-91 for remodelling Hidgli Tidal Canal	R3,057	6,022		
Net earnings of Bengal North-Western Railway Company for the half-year, from July 1890 to December 1890	R5,30,000			
A moiety of R10,39,112, being earnings for January to June 1891	R5,19,556	10,49,556		
For duty levied under the Succession Act, VII of 1889, on probates, letters of administration and certificates under Act XXVII of 1860 during 1890-91 deducted from the Provincial Revenues (*vide* G. I. F. D. No. 2353, dated 10th May 1889, and this Office No. $\frac{B}{230}$, dated 5th August 1891)		1,71,123	—12,73,791	
Carried over			—12,73,791	—15,36,116

Provincial to Imperial—

	R	R	R
Brought forward		—12,73,791	—15,36,116
Imperial to Provincial—			
For Political charges provincialised (G. I. F. D. No. 2446, dated 9th May 1888) .	21,000		
For interest on loss by exchange on Capital Account of Provincial State Railways (G. I. F. D. No. 1345, dated 19th March 1889)	93,000		
For two Custom House Appraisers (G. I. F. D. No. 5906, dated 4th November 1887) .	7,620		
For cost of additional establishment to carry out the provisions of the Petroleum Act, II of 1888 (G. I. F. D. No. 1911, dated 17th April 1889)	4,000		
For provincialisation of Eastern Bengal Railway Police (G. I. F. D. No. 5837, dated 24th October 1888) . . .	41,000		
For moiety charges of Special Branch of the Police Department (G. I. F. D. No. 3213, dated 15th June 1888)	5,458		
Up-keep of the "Rhotas," (F. D. No. 4080, dated 25th August 1890) . . .	8,500		
For new method of testing by distillation the strength of imported spirits for assessment to duty (G. I. F. D. No. 3626, dated 16th July 1889)	2,500		
Assignment for the Calcutta Police (G. I. F. D. No. 1697, dated 29th March 1888) .	2,00,000		
Inter-provincial adjustment (Comptroller General's No. 445, dated 13th June 1891) .	1,29,491		
		5,12,569	
NET PROVINCIAL TO IMPERIAL .			—7,61,222
Net deduction from Provincial share (15,36,116+7,61,222)			—22,97,338
Provincial Share of Land Revenue . .	=96,08,956	+3,83,574	—22,97,338	=76,95,192
Imperial Share . .	=2,88,26,868	+22,97,338		=3,11,24,206
		TOTAL	. 3,88,19,398

II.—Opium.

6. The following is a statement of the revenue under this head. It is wholly Imperial:—

	1889-90.	1890-91.	Difference.
	R	R	R
1. Sale of Provision Opium .	6,47,35,695	5,91,28,855	—56,06,840
2. Cost price of Excise Opium .	5,57,119	5,67,794	—10,675
3. Miscellaneous . . .	35,094	14,338	—20,756
TOTAL .	6,53,27,908	5,97,10,987	—56,16,921

(F. R. A. 1889-90, page 30, 1890-91, page 30.)

The large decrease under "Sale of Provision Opium" is due to the lower prices obtained in the sales, the average price in 1890-91 being R1,037 per chest, against R1,135 realised in 1889-90.

The increase under Excise Opium is attributable to larger local consumption.

The diminution under "Miscellaneous" is nominal. It arises from a change in the method of adjustment of recoveries of advances made to cultivators in previous years. It was the practice in former years to credit these recoveries as Miscellaneous receipts under Opium Revenue, but since 1890-91 they have been treated as reductions from charges.

The average price per chest of the monthly sales of the two years are shown below :—

	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March
	R	R	R	R	R	R	R	R	R	R	R	R
1889-90 .	1,033	1,035	1,013	1,046	1,087	1,084	1,180	1,244	1,195	1,233	1,161	1,126
1890-91 .	1,128	1,111	1,114	1,165	1,159	1,215	1,160	1,174	1,156	1,125	1,079	1,040

7. The statistics of Provision Opium from 1885-86 to 1890-91 are as follow :—

YEAR.	Chests sold.	Average price.	Produce.	Added to stock.	Chests in stock on 31st March.
		R	R		
1885 86 . .	50 994	1,234	6.29,60,140	64,931	69,727
1886-87 . .	54,750	1,123	6,14,69,785	64 500	79,455
1887-88 . .	57,000	1 059	6,03,79,675	57,500	79,955
1888-89 . .	57,000	1,120	6,38,39,980	69,500	92,455
1889-90 . .	57,000	1,136	6,47.35,690	38,305	73,760
1890-91 . .	57,000	1,037	5,91,28,855	44,760	61,493

The total receipts in thousands of rupees for the last five years are :—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
6,21,24	6,10,07	6,44,52	6,53,28	5,97,11

III.—Salt.

8. The total revenue under this head is distributed as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial	2,25,83,826	2,30,66,657	4,82,831
Provincial	1,23,718	1,28,226	4,508
TOTAL . .	2,27,07,544	2,31,94,883	4,87,339

(F. R. A., 1889-90, page 31 ; 1890-91, page 31.)

The details are compared below :—

	1889-90.	1890-91.	Difference.
Imperial—	R	R	R
(1) Customs duty on salt . .	2,25,83,826	2,30,66,657	4,82,831
Provincial—			
(2) Rent of Warehouses . .	90,100	93,545	3,445
(3) Fines and Forfeitures . .	24	10	—14
(4) Miscellaneous . . .	33 594	34,671	1.077
TOTAL .	2,27,07,544	2,31,94,883	4,87,339

The actual quantity of salt imported in 1890-91 was less than in the preceding year, but the quantity taken out of bond was greater. The increase in the revenue on account of customs duty is, therefore, attributable to the larger clearances of bonded salt, which appear to have been due to a fall in the prices of salt during the year.

The increase in the receipts on account of rent of warehouses is due, as in 1889-90, to the reduced rate of rent.

The figures in thousands of rupees for the last five years are given below :—

1886-87.	1887-88.	1888-89.	1859-90.	1890-91.
1,95,87	1,86,09	2,28,17	2,27,08	2,31,95

IV.—Stamps.

9. The figures under this head are as given below :—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial	35,59,508	35,61,731	+2,223
Provincial	1,06,78,523	1,06,85,195	+6,672
TOTAL RECEIPTS .	1,42,38,031	1,42,46,926	+8,895

(1889-90, page 34; 1890-91, page 34.)

The details are :—

	1889-90.	1890-91.	Difference.
	R	R	R
1. Sale of General Stamps .	37,78,911	39,53,076	1,74,165
2. Sale of Court-fee Stamps .	1,01,51,386	99,91,535	—1,59,851
3. Sale of plain paper of use with Court-fee Stamps .	1,97,445	1,97,197	—248
4. Duty on impressing documents	78,022	76,043	—1,979
5. Fines and Penalties . .	30,267	26,317	—3,950
6. Miscellaneous . . .	2,000	2,758	758
TOTAL .	1,42,38,031	1,42,46,926	8,895

The increase of revenue under "Sale of General Stamps" appears to have been almost entirely due to the formation of companies, the transfer of shares, execution of leases, etc., consequent upon the gold speculations in Chota Nagpore.

The decrease in the sale of Court-fee Stamps is attributed to a falling off in the institution of Civil suits, but the cause of this falling off is obscure, as the harvest of 1890-91 is believed to have been fairly good in the majority of districts.

"Fines and Penalties" is a fluctuating head and shows a decrease of R3,950 in comparison of 1889-90.

The last five years' figures in thausands of rupees are as follow :—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
1,34,63	1,38,16	1,38,39	1,42,38	1,42,47

V.—Excise.

10. The revenue under this head is divided between Imperial and Provincial in theproportions of three-fourths and one-fourth respectively. The figures are :—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial	78,56,487	78,48,632	—7,855
Provincial	26,18,829	26,16,210	—2,619
TOTAL .	1,04,75,316	1,04,64,842	—10,474.

(F. R. A., 1889-90, page 35; 1890-91, page 35.)

The details are as follow:—

	1889-90.	1890-91.	Difference.
	R	R	R
1. License and Distillery Fees .	88,91,944	88,56,261	—35,683
2. Sale-proceeds of Excise Opium	15,76,562	16,00,076	23,514
3. Fines and Miscellaneous .	6,810	8,505	1,695
TOTAL .	1,04,75,316	1,04,64,842	—10,474

The diminution in the receipts from License and Distillery Fees has resulted from the additional restrictions imposed on out-stills and the extension of the Central distillery system. The falling off would have been greater but for the enhanced collections under still-head duty.

The increase in the Sale-proceeds of Excise Opium is due to the larger local consumption already alluded to under "II.—Opium" but it should be mentioned that the consumption in 1889-90 was rather smaller than usual, so that the increase in 1890-91 is unimportant.

The receipts for the last five years, in thousands of rupees, are contrasted as follows:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
1,01,26	1,08,66	1,08,92	1,04,75	1,04,65

VI.—Provincial Rates.

11. The figures under this head are as follow:—

	1889-90.	1890-91.	Difference.
	R	R	R
Provincial . . .	43,06,024	43,19,932	13,908
Local . . .	38,88,366	37,99,010	—89,356
TOTAL .	81,94,390	81,18,942	—75,448

(F. R. A., 1889-90, page 36; 1890-91, page 36.)

The details are compared below:—

	1889-90.	1890-91.	Difference.
Provincial—	R	R	R
Public Works Cess .	39,11,693	38,93,460	—18,233
Proportionate cost of collecting Road-cess .	3,12,096	3,55,052	42,956
General Management of Wards and attached Estates . . .	82,235	71,420	—10,815
Local—			
Road-cess . . .	38,88,366	37,99,010	—89,356
TOTAL .	81,94,390	81,18,942	—75,448

The decrease in the Cess receipts, as compared with 1889-90, is due to the causes already mentioned in explanation of the decrease in the ordinary Land Revenue collections, namely the recovery of arrears of Revenue in 1889-90. But the decrease under Road-cess is also due to the deduction from the receipts under that head of amounts recoverable from District Funds on account of arrear contributions for pension of establishments employed for the collection of cesses, and which have been credited under "XXII.—Receipts in Aid of Superannuation, etc."

The increase against the head "Proportionate cost of collecting Road-cess" is attributable partly to recoveries for extra charges for establishments

for revaluations undertaken in several districts; and partly to the adjustment to credit of Provincial Revenues under this head of amounts recovered from District Funds for establishments employed in the district offices for the collection of cesses.

The decrease in the receipts on account of General Management of Wards and Attached Estates is due to the release from the management of the Court of Wards of a large number of estates during the course of the year.

The receipts for the last five years in thousands of rupees are:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
80,36	80,59	79,54	81,94	81,19

VII.—Customs.

12. The Customs Revenue is chiefly Imperial, the figures being as follow—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial . . .	40,54,098	47,64,799	+7,10,701
Provincial . .	55,094	57,973	+ 2,879
TOTAL .	41,09,192	48,22,772	+7,13,580

(F. R. A., 1889-90, page 37; 1890-91, page 37.)

The details are—

	1889-90.	1890-91.	Difference.
Imperial—	R	R	R
Sea Customs—Imports .	24,45,683	26,75,755	+2,30,072
Exports .	16,08,415	20,89,044	+4,80,629
Provincial—			
Sea Customs—Miscellaneous	51,739	54,390	+ 2,651
Warehouse and wharf rents	2,953	3,139	+ 186
Miscellaneous . .	402	444	+ 42
TOTAL .	41,09,192	48,22,772	+7,13,580

The receipts, both under Imports and Exports, are the highest recorded for the past five years.

In the case of Import duties the increase is due chiefly to larger importation of spirits and mineral oil.

The increase in Export duties is owing to large shipments of paddy to Ceylon and of rice to the United Kingdom and other countries.

The figures for the last five years in thousands of rupees are given below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
35,48	36,82	39,18	41,09	48,23

VIII.—Assessed Taxes.

13. The total revenue under this head for the two years is as follows:—

	1889-00.	1890-91.	Difference.
	R	R	R
Income Tax	41,67,006	42,38,882	+71,876

(F. R. A., 1889-90, page 39; 1890-91, page 39.)

The revenue continues to increase. Under the Provincial Contract it is divided equally between Imperial and Provincial.

The improvement in 1890-91, as compared with the previous year, occurs under the head "Ordinary Collections," and is apparently due to revision of assessments. The receipts for the last five years in thousands of rupees are—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
35,48	37,39	39,11	41,67	42,39

IX.—Forests.

14. The total revenue from Forests amounted to R7,27,392 in 1890-91, as against R7,68,717 in the previous year.—(F. R. A., 1889-90, page 40; 1890-91, page 40.)

The details of the receipts, which are equally divided between Imperial and Provincial, are as follow:—

	1889-90.	1890-91.	Difference.
	R	R	R
Timber removed by Government Agency . . .	79,109	79,880	+771
Timber removed otherwise .	6,56,469	6,11,874	−44,595
Drifts and waifs . . .	11,970	16,789	+4,819
Miscellaneous . . .	21,169	18,849	−2,320
TOTAL .	7,68,717	7,27,392	−41,325

The figures for the last five year in thousands of rupees, are compared below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
6,54	6,58	6,77	7,69	7,27

The decline in the Forest revenue in 1890-91 is attributed chiefly to a glut of Sundri timber in stock in the Sunderbuns Division consequent on excessive exports in the previous year. The prevalence of cattle disease in Jalpaiguri and Buxar is also said to have interfered with timber operations.

X.—Registration.

15. The total receipts under this head were R12,39,079, as compared with R12,00,066 in 1889-90; the increase being R39,013.—(F. R. A., 1889-90, page 42; 1890-91, page 42.)

The details of the receipts which are divided equally between Imperial and Provincial, are compared below:—

	1889-90.	1890-91.	Difference.
	R	R	R
1. Fees for registering documents	11,45,616	11,85,266	+39,650
2. Fees for copies . . .	21,413	21,383	−30
3. Miscellaneous . . .	33,037	32,430	−607
TOTAL .	12,00,066	12,39,079	+39,013

The revenue under the head of "Fees for registering documents" has steadily increased since 1888-89. The improvement in 1890-91, as compared with the previous year, is due to an increase in the number of deeds connected with immovable property. The receipts from 1886-87 in thousands of rupees are compared below—

1886-97.	1887-88.	1888-89.	1889-90.	1890-91.
10,38	10,18	10,94	12,00	12,39

Section A.—DIRECT DEMANDS ON THE REVENUE.

16. The following is an abstract statement of the total expenditure of the heads grouped in Section A :—

	1889-90.				F. R. A.	1890-91.				F. R. A.
	Imperial.	Provincial.	Local.	Total.		Imperial.	Provincial.	Local.	Total.	
	R	R	R	R		R	R	R	R	
1. Refunds . .	4,43,264	1,50,185	1,269	5,94,718	25	4,88,766	1,48,135	265	6,37,166	25
2. Assignments and Compensations .	1,25,549	1,55,060	...	2,80,609	26	1,22,489	1.63,447	...	2,85,936	26
3. Land Revenue .	...	35,47,957	...	35,47,957	28	...	36,30,963	...	36,30,963	28
4 Opium . .	1,59,95,877	...	...	1,59,95,877	31	2,17,66,162	...	...	2,17,66,162	31
5. Salt . .	...	46,521	...	46,521	32	...	68,258	...	68,258	32
6. Stamps . .	1,28,227	3,84,679	...	5,12,906	34	1,21,321	3,63,961	...	4.85,282	34
7. Excise . .	4,24,439	1,41,480	...	5,65,919	35	4,88,917	1,62,973	...	6,51,890	35
8. Provincial Rates .	...	3,37,184	17,521	3,54,705	36	...	4,05,651	19,566	4.25,217	36
9. Customs . .	...	5,39,442	...	5,39,442	38	...	5,42,113	...	5,42,113	38
10. Assessed Taxes .	80,649	80,649	...	1,61,298	39	87,931	87,931	...	1,75,862	39
11. Forest . .	1,98,984	1,98,985	...	3,97,969	40	2,06,666	2,06,666	...	4,13,332	40
12. Registration .	3,14,315	3,14,316	...	6,28,631	42	3,14,871	3,14,872	...	6,29,743	42
TOTAL .	1,77,11,304	58,96,458	18,790	2,36,26,552	...	2,35,97,123	60,94,970	19,831	2,97,11,924	

The difference under each head is shown below :—

1. Refunds . .	+42,448	7. Excise . .	+85,971
2. Assignments and Compensations	+5,327	8. Provincial Rates	+70,512
3. Land Revenue .	+83,006	9. Customs . .	+2,671
4. Opium . .	+57,70,285	10. Assessed Taxes	+14,564
5. Salt . . .	+21,737	11. Forest . .	+15,363
6. Stamps . .	—27,624	12. Registration .	+1,112

I.—Refunds.

17. The distribution of the expenditure is as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
(a) Imperial . . .	4,43,264	4,88,766	+45,502
(b) Provincial . . .	1,50,185	1,48,135	—2,050
(c) Local	1,269	265	—1,004
TOTAL .	5,94,718	6,37,166	+42,448

(F. R. A., 1889-90, page 25; 1890-91, page 25.)

The Expenditure is liable to considerable fluctuations. The distribution for the two years by major heads in thousands of rupees is shown below :—

	1889-90.	1890-91.		1889-90.	1890-91.
			Brought forward .	2,46	2,50
1. Land Revenue .	46	53	7. Opium . .	1	...
2. Stamps . .	1,20	1,34	8. Salt . . .	2,36	2,09
3. Excise . . .	21	7	9. Customs . .	1,09	1,73
4. Provincial Rates .	25	7	10. Drawbacks .	...	2
5. Local Rates . .	1	...	11. Registration .	3	2
6. Assessed Taxes .	33	49	12. Forest . .	...	1
Carried over .	2,46	2,50	TOTAL .	5,95	6,37

The increase in Land Revenue refunds is due chiefly to a special refund to the Maharaja of Durbhanga under instructions from the Superintendent and Remembrancer of Legal Affairs.

The decrease under "Excise" is attributable to large refunds having been made in 1889-90 of license fees paid in advance owing to the non-completion of Excise settlements, and similarly the decrease under "Provincial Rates" is owing to a large refund in 1889-90 of Public Works Cess wrongly credited in the Durbhanga District. On the other hand, the increase in Customs refunds in 1890-91 is due to larger refunds in that year of Customs duty on arms and rice.

The expenditure for the last five years in thousands of rupees is shown below—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
5,37	5,97	7,46	5,95	6,37

2.—Assignments and Compensations.

18. The figures under this head are:—

	1889-90. R	1890-91. R	Difference. R
Imperial	1,25,549	1,22,489	—3,060
Provincial	1,55,060	1,63,447	+8,387
TOTAL .	2,80,609	2,85,936	+5,327

(F. R. A., 1889-90, page 26; 1890-91, page 26.)

The details are compared below—

	1889-90. R	1890-91. R	Difference. R
1. Sayer Compensation . .	38,480	30,471	—8,009
2. Salt Compensation . .	20,000	20,000	...
3. Opium	5,000	5,000	...
4. Miscellaneous . . .	62,069	67,018	+4,949
5. Malikana	1,55,060	1,63,447	+8,387
TOTAL .	2,80,609	2,85,936	+5,327

The decrease under "Sayer Compensation" is due to the non-payment of certain stipends, and the increases under "Miscellaneous" and "Malikana" to the payment of arrear allowances. With the exception of Malikana the whole expenditure is Imperial.

The expenditure for the last five years in thousands of rupees is shown below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
3,10	3,01	2,58	2,81	2,86

3.—Land Revenue.

19. The expenditure under this head in 1890-91 exceeded the total of the previous year by R83,006. It is wholly Provincial, and is distributed under the following minor heads:—

(F. R. A., 1889-90, page 28; 1890-91, page 29.)

	1889-90. R	1890-91. R	Difference. R
1. Charges for District Administration	28,36,137	28,48,848	+12,711
2. Charges for the Management of Government Estates . .	3,06,811	2,85,358	—21,453
3. Revenue Surveys and Land Settlement Charges . .	3,38,481	4,16,676	+78,195
4. Land Records and Agriculture .	66,528	80,081	+13,553
TOTAL .	35,47,957	36,30,963	+83,006

The comparatively small increase against the head "Charges for District Administration" does not call for remark.

The decrease in the charges for Management of Government Estates occurs entirely under the head of "Outlay on Improvement." The expenditure on this account being ₹54,000 in 1889-90 and ₹32,000 in 1890-91.

The increase against "Revenue Surveys and Land Settlement Charges" is owing to the more extended settlement operations undertaken during the year 1890-91, and is on account of Professional Survey Charges, as will be seen from the following comparison of the two years' figures:—

	1889-90.	1890-91.
	₹	₹
Demarkation Survey	21,269	1,506
Land Settlement	1,15,045	81,992
Professional Survey	2,21,267	3,33,178

The expenditure in thousands of rupees from 1886-87 is compared below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
35,21	34,06	35,13	35,48	36,31

4.—Opium.

20. The expenditure under this head is wholly Imperial. The figures are as follow:—

	1889-90.	1890-91.	Difference.
	₹	₹	₹
Opium Expenditure . .	1,59,95,877	2,17,66,162	+57,70,285

(F. R. A., 1889-90, page 31E; 1890-91, page 31.)

In 1889-90, owing to a serious failure of the crop, the expenditure was unusually low, and the increase in 1890-91 is owing to the large advances and final payments made to cultivators. As the final payments are regulated by the year's produce, they are liable to heavy fluctuations from year to year.

The following comparative table shows the charges under each minor head for the last five years:—

Year.	Number of Chests.			Payments to cultivators and manufactures.	Average per chest.	Establishment.	Other charges.	Total charges.
	Provision.	Excise.	Total.					
				₹	₹	₹	₹	₹
1886-87 . .	64,500	3,928	68,428	2,59,31,324	355	8,78,367	4,16,794	2,72,26,485
1887-88 . .	57,500	4,034	61,534	2,29,05,496	372	9,06,568	3,82,390	2,41,94,454
1888-89 . .	69,500	3,259	72,759	2,46,31,285	338	8,74,289	4,22,605	2,59,28,179
1889-90 . .	38,305	4,417	42,722	1,47,86,717	346	8,69,111	3,40,049	1,59,95,877
1890-91 . .	44,760	7,063	51,823	2,05,00,647	395	8,96,498	3,69,017	2,17,66,162

The figures for the last five years in thousands of rupees are—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
2,72,26	2,41,94	2,59,28	1,59,96	2,17,66

5.—Salt.

21. The expenditure under this head is wholly Provincial, and amounted to R68,258 in 1890-91 as against R46,521 in 1889-90, being an increase of R21,737.—(F. R. A., 1889-90, page 32; 1890-91, page 32.)

The extra charge in 1890-91 is on account of the purchase of Kilby patent scales for the weighment of salt.

The figures for the last five years in thousands of rupees are—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
11	12	21	47	68

6.—Stamps.

22. The expenditure is divided in the proportions of one-fourth to Imperial and three-fourths to Provincial. The total amounted to R4,85,282, as compared with R5,12,906 in 1889-90.—(F. R. A., 1889-90, page 34; 1890-91, page 34.)

The details are:—

	1889-90.	1890-91.	Difference.
	R	R	R
1. Presidency Executive Establishment	63,042	63,905	+863
2. Charges for the sale of general stamps	98,044	94,326	—3,718
3. Charges for the sale of Court-fee stamps	1,06,138	1,02,703	—3,435
4. Discount on plain paper . .	12,512	12,328	—184
5. Stamp paper supplied from Central Stores . . .	2,33,170	2,12,020	—21,150
TOTAL .	5,12,906	4,85,282	—27,624

The decrease in the charges for sale of court-fee stamps results from smaller sales to which reference has been made under the Revenue Head, IV—Stamps.

The charge for stamp paper supplied from Central Stores fluctuates according to requirements. The charge in 1889-90 was considerably higher than in 1888-89.

The figures for the last five years in thousands of rupees are given below:—

1886-87.	187-88.	1888-89.	1889-90	1890-91.
4,851	4,86	4,94	5,13	4,85

7.—Excise.

23. Three-fourths of the expenditure under this head is Provincial and one-fourth Imperial. The figures are as follow:—

	1889-90.	1890-91.	Difference.
	R	R	R
Total Expenditure . .	5,65,919	6,51,890	+85,971

(F. R. A., 1889-90, page 35; 1890-91, page 35.)

The increase is due chiefly to additional expenditure under "Salaries" and "Allowances," owing to the appointment of a large number of Deputy Collectors and to a larger outlay for travelling allowances. There is also an extra charge in 1890-91 on account of privilege leave allowance of the Commissioner of Excise, and the expenditure on construction of distilleries was greater than in 1889-90. The classification of rewards in Excise cases as expenditure under this head instead of under "19 A.—Law and Justice—Courts of Law," as in previous years, has also contributed to the increase.

The five years' figures in thousands of rupees are:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
4,85	4,27	4,34	5,66	6,52

8.—Provincial Rates.

24. The expenditure under this head shows an increase of R70,512, but this is to a great extent nominal, as explained below. The figures are as follow:—

	1889-90.	1890-91.	Difference.
	R	R	R
Total Expenditure	3,54,705	4,25,217	+70,512

(F. R. A., 1889-90 page 36; 1890-91, page 36.)

The details are—

	1889-90.	1890-91.	Difference.
	R	R	R
Provincial—			
1. Collection of Public Works Cess .	3,37,184	4,05,651	+68,467
Local—			
2. Collection of Road-cess . . .	17,521	19,566	+2,045
TOTAL .	3,54,705	4,25,217	70,512

The larger expenditure in 1890-91 is due partly to increased charges for establishments entertained for re-valuations undertaken in several districts, and partly to arrear contributions recovered from District Funds on account of pensions of establishments employed for the collection of cesses. The charges for cost of re-valuations are covered by increased receipts under "VI.—Provincial Rates," and the contributions on account of pensions are also credited per *contra* under Superannuation Receipts.

The charges for the last five years in thousands of rupees are—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
2,27	3,53	3,23	3,55	4,25

9.—Customs.

25. The expenditure is wholly Provincial. It shows an increase of R2,671, as below:—

	1889-90.	1890-91.	Difference.
	R	R	R
Total Expenditure	5,39,442	5,42,113	+2,671

The details are—

	1889-90.	1890-91.	Difference.
	R	R	R
1. Calcutta	5,01,855	4,99,712	—2,143
2. Balasore	4,715	4,628	—87
3. Chittagong	23,837	27,037	+3,200
4. Cuttack	6,788	7,453	+665
5. Dacca	703	664	—39
6. Pooree	1,544	1,432	—112
7. Presidency Audit	...	1,186	+1,186
TOTAL .	5,39,442	5,42,113	+2,671

(F. R. A., 1889-90, page 38; 1890-91, page 38.)

The charges for the last five years in thousands of rupees are—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
5,14	5,31	5,24	5,39	5,42

10.—Assessed Taxes.

26. The expenditure under this head is divided equally between Imperial and Provincial. The figures are as below:—

	1889-90.	1890-91.	Difference.
	R	R	R
Total Expenditure	1,61,298	1,75,862	+14,564

(F. R. A., 1889-90, page 39; 1890-91, page 39.)

The increase is due chiefly to larger expenditure for travelling allowances.

The figures from 1886-87 in thousands of rupees are—

1886-87.	1887-88.	188-89.	1889-90.	1890-91.
2,70	1,51	1,50	1,61	1,76

11.—Forest.

27. The expenditure is divided in equal proportions between Imperial and Provincial:—

	1889-90.	1890-91.	Difference.
	R	R	R
Total Expenditure	3,97,969	4,13,332	+15,363

The details are—

	1889-90.	1890-91.	Difference..
	R	R	R
1. Conservancy and Works . . .	1,75,974	1,82,356	+6,382
2. Establishment	2 21,995	2,30,976	+8,981
TOTAL .	3,97,969	4,13,332	+15,363

(F. R. A., 1889-90, page 40; 1890-91, page 40.)

The figures in thousands of rupees for the last five years are—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
4,73	3,90	3,76	3,98	4,13

12.—Registration.

28. The expenditure is divided equally between Imperial and Provincial. The total is R6,29,743, as against R6,28,631 in 1889-90. The charges are subdivided below.—(F. R. A., 1889-90, page 42; 1890-91, page 42):—

	1889-90.	1890-91.	Difference.
	R	R	R
1. Superintendence . . .	61,652	53,987	—7,665
2. District charges . . .	5,66,979	5,75,756	+8,777
TOTAL .	6,28,631	6,29,743	+1,112

The decrease under "Superintendence" is due partly to deductions from the salary of the Inspector General of Registrarion on account of recovery of an advance made to him when on leave in England and partly to savings in the charges for travelling allowances.

The increase under "District charges" is on account of commission paid to Sub and *Ex-Officio* Registrars consequent on increased collections.

The last five years' charges in thousands of rupees are—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
5,62	5,78	5,99	6,29	6,30

Section B.—INTEREST.

XII.—Interest.

29. The total receipts are distributed as follows:—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial	10,94,091	12,48,163	+1,54,072
Provincial	1,04,267	92,509	—11,758
Local	56,120	48,848	—7,272
TOTAL .	12,54,478	13,89,520	+1,35,042

(F. R. A., 1889-90, page 47; 1890-91, page 47.)

The minor heads are compared below:—

	1889-90.	1890-91.	Difference.
Imperial—	R	R	R
1. On loans to Presidency Corporations	10,93,398	12,47,600	+1,54,202
2. Miscellaneous	693	563	—130
TOTAL .	10,94,091	12,48,163	+1 54,072
Provincial—			
3. On loans to Municipalites and other Public Corporations, excluding Presidency Corporations	1,221	1,119	—102
4. On loans to Landholders and other Notabilities . . .	732	4,529	+3,797
5. On advances to cultivators .	18,764	21,188	+2,424
6. On advances under Special Laws .	13,514	6,840	—6,674
7. Interest on Government Securities	13,790	13,867	+77
8. Miscellaneous	56,246	44,966	—11,280
TOTAL .	1,04,267	92,509	—11,758
Local—			
Interest on Government Securities .	609	1,584	+975
Miscellaneous	55,511	47,264	—8,247
TOTAL .	56,120	48,848	—7,272
GRAND TOTAL .	12,54,478	13,89,520	+1,35,042

The increase in the Imperial receipts is on account of the interest on the additional loan to the Calcutta Port Trust for the Kidderpore Docks.

The decrease in the Provincial Receipts is mainly due to large recoveries in 1889-90 on account of interest on arrear collections of Road and Public Works cesses.

The receipts for the last five years in thousands of rupees are :—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
7,96	11,11	10,75	12,54	13,90

Section B.—INTEREST.

30. The total expenditure of the heads in this Section is as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
13. Interest on ordinary debt .	68,241	84,629	+16,388
14. Interest on other obligations .	1,12,306	1,06,715	—5,591
TOTAL .	1,80,547	1,91,344	+10,797

13.—Interest on Ordinary Debt.

31. The expenditure is classified as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial—			
(1) Government of India stock notes	604	168	—436
Provincial—			
(2) 4 per cent. on loans and advances payable to Imperial Government by Provincial .	67,637	84,461	+16,824
TOTAL .	68,241	84,629	+16,388

The increase in the interest charge on the Provincial Loan and Advance Account is due to the larger balance outstanding at the close of 1890-91 on account of loans and advances sanctioned by the Provincial Government.

The charges for five years in thousands of rupees are as follow :—

1886-87.	1887-88	1888-89.	1889-90.	1890-91.
60	66	51	68	85

14.—Interest on other Obligations.

32. The expenditure under this head is wholly Imperial. The details are as given below:—

	1889-90. R	1890-91. R	Difference. R
Imperial—			
(4) On Presidency Savings Bank deposits	91,700	84,257	—7,443
(5) On State Railway Provident Institutions	18,525	19,284	+759
(6) On Land Revenue collections refunded	440	799	+359
(7) On Compensations for land taken up for public purposes	1,229	640	—589
(8) On Law Charges	...	...	...
(9) On Miscellaneous Accounts	405	1,605	+1,200
(10) Refunds	7	130	+123
TOTAL	1,12,306	1,06,715	—5,591

The charge for interest on Presidency Savings Bank deposits shows a decrease of R7,443, attributable to the same cause as the decrease in the previous year, namely, the orders issued affecting the limits of deposits.

The charges for five years in thousands of rupees are as follows:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
1,15	1,15	1,22	1,12	1,07

Section C.—POST OFFICE, TELEGRAPH, etc.

33. The following are the figures of the Receipts and Expenditure included in this Section:—

	1889-90. R	1890-91. R	Difference. R
Receipts	17,691	13,079	—4,612
Expenditure	3,66,254	3,58,908	—7,346

The receipts comprise the following heads:—

	1889-90. R	1890-91. R	Difference. R
XIII—Post Office (Local)	16,823	12,950	—3,837
XIV.—Telegraph (Provincial)	868	129	—739
TOTAL	17,691	13,079	—4,612

The expenditure heads are:—

15. Post Office (Local)	3,65,384	3,59,389	—5,995
16. Telegraph (Provincial)	870	—481	—1,351
TOTAL	3,66,254	3,58,908	—7,346

(F. R. A. 1889-90, pages 54, 55 and 56; 1890-91, pages 54, 55 and 56.)

The decrease in the Post Office (Local) receipts is due chiefly to a falling off in the collections on account of peons' fees for serving processes. The expenditure also shows a decrease.

Section D.—CIVIL DEPARTMENTS.

34. The receipts of the following Departments are grouped under this head:—

	1889-90.				1890-91.			
	F. R. A.	Provincial.	Local.	TOTAL.	F. R. A.	Provincial.	Local.	TOTAL.
	R	R	R	R	R	R	R	R
XVIA.—Law and Justice—(Courts of Law).	71	8,04,582	...	8,04,582	71	8,96,337	...	8,96,337
XVIB.—Law and Justice—(Jails).	71	8,59,502	...	8,59,502	71	7,66,293	...	7,66,293
XVII.—Police . .	75	4,26,742	3,93,179	8,19,921	75	4,51,678	4,50,903	9,02,581
XVIII.—Marine . . .	76	8,54,207	...	8,54,207	76	9,18,736	...	9,18,736
XIX.—Education . .	81	5,69,861	30,858	6,00,719	81	5,75,686	33,092	6,08,778
XX.—Medical . .	83	1,46,352	8,212	1,54,564	83	1,42,812	6,735	1 49,547
XXI.—Scientific and other Minor Departments.	86	1,55,780	28,124	1,83,904	86	1,77,394	14,681	1,92,075
TOTAL .	...	38,17,026	460,373	42,77,390	...	39,28,936	5,05,411	44,34,347

The difference under each head is noted below:—

	R		R
Law and Justice (Courts) .	+91,755	Education	+8,059
Ditto (Jails) .	—93,209	Medical	—5,017
Police	+82,660	Minor Departments . .	+8,171
Marine	+64,529		

XVIA.—Law and Justice—Courts of Law.

35. The receipts under this head are wholly Provincial, and amounted to R8,96,337, as compared with R8,04,582 in 1889-90, the increase being R91,755.

The detailed comparison is given below:—

	1889-90.	1890-91.	Difference.
	R	R	R
(a) Sale-proceeds of unclaimed and intestate property . .	26,735	47,858	+21,123
(b) Court-fees realised in cash .	19,748	76,155	+56,407
(c) Pleadership examination fees .	19,837	22,970	—3,133
(d) General fees, fines, and forfeitures	7,21,509	7,32,664	+11,155
(e) Miscellaneous, fees, fines, and forfeitures . .	113	4	—109
(f) Miscellaneous . . .	16,640	16,686	+46
TOTAL .	8,04,582	8,96,337	+91,755

(F. R. A., 1889-90, page 71; 1890-91, page 71).

The increase under "Sale-proceeds of Unclaimed and Intestate Property" is due partly to an unusually large receipt on account of an escheated estate. The increase under "Court-fees realised in cash" is due to a special credit paid into the Purneah Treasury under orders of the Board of Revenue on account of value of Court-fee stamps.

The head "General fees, fines and forfeitures" consists chiefly of Magisterial fines, and the receipts show a progressive annual increase.

The receipts for the last five years in thousands of rupees have been as below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
7,56	7,74	7,90	8,05	8,96

XVIB.—Law and Justice—Jails.

36. The receipts under this head are also wholly Provincial, and were less than in 1889-90 by R93,209. The detailed comparison is given below :—

	R	R	R
(1) Jail Manufactures . . .	8,57,183	7,63,457	—93,726
(2) Other Receipts . . .	2,319	2,836	+517
TOTAL .	8,59,502	7,66,293	—93,209

(F. R. A., 1889-90, page 71; 1890-91, page 71.)

The falling off in the receipts from Jail Manufactures is attributable to a decrease in the receipts on account of articles supplied to the Police, Military and other Departments, but it may be mentioned that the receipts on this account in 1889-90 were largely in excess of the amount realised in 1888-89, as will be seen from the figures given below, representing the receipts for the last five years in thousands of rupees :—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
7,45	7,10	7,75	8,59	7,66

XVII.—Police.

37. The distribution of the receipts under this head is shown below :—

	1889-90. R	1890-91. R	Difference. R
Provincial	4,26,742	4,51,678	+24,936
Local	3,93,179	4,50.903	+57,724
TOTAL .	8,19,921	9,02,581	+82,660

	1889-90. R	1890-91. R	Difference. R
1. Police supplied to private persons	23,099	23 812	+713
2. Village Police . . .	1,70,580	1,46,789	—23,791
3. Police supplied to Municipal, Cantonment, and Town Funds	7,909	9,122	+1,213
4. Cash Receipts under Indian Arms Acts of 1878 . .	260	32	—228
5. Fees, fines, and forfeitures .	59,872	27,953	—31,919
6. Ditto (Local) .	3,93,179	4,5,0904	+57,724
7. Superannuation Receipts .	4,172	5,460	+1,288
8. Miscellaneous . . .	1,01,417	86,252	—15,165
9. Presidency Police . .	95,433	1,52,258	+92,825
TOTAL .	8,19,921	9,02,581	+82,660

(F. R. A., 1889-90, page 75 ; 1890-91, page 75.)

The recoveries on account of Village Police in 1889-90 were considerably in excess of the amount realised in 1888-89, and the decrease in 1890-91 is apparently due to this cause.

The increase against "Fees, fines and forfeitures" is chiefly due to the receipts from rent of pounds and fines on stray cattle being unusually high : it is also partly due to earnest money formerly held in deposit being now credited as revenue.

The large increase under "Presidency Police" is due to the final adjustment to credit of Government as revenue of amounts previously held under deposits on account of recoveries forcost of Police supplied to private persons.

The receipts for the last five years in thousands of rupees are shown below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
7,07	7,77	7,70	8,20	9,03

XVIII.—Marine.

38. The revenue under this head is wholly Provincial; the details are compared below:—

	1889-90.	1890-91.	Difference.
	R	R	R
1. Pilotage Receipts, Calcutta .	7,92,123	8,28,733	+36,610
2. Ditto ditto, Chittagong .	12,131	10,704	−1,427
3. Ditto ditto, Balasore .	...	140	+140
4. Sale-proceeds of stores . .	3,446	1,353	−2,093
5. Registration and other fees .	29,190	36,214	+7,024
6. Miscellaneous . . .	17,317	41,592	+24,275
TOTAL .	8,54,207	9,18,736	+64,529

(F. R. A., 1889-90, page 76; 1890-91, page 76.)

The Pilotage Receipts are of a fluctuating nature and were exceptionally low in 1889-90, owing to a smaller tonnage visiting the port in that year.

The increase against "Miscellaneous" represents the receipts from Marine Survey fees brought into the accounts for the first time in 1890-91.

The receipts for the last five years in thousands of rupees are shown below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
8,97	9,10	9,12	8,54	9,19

XIX.—Education.

39. The distribution of the receipts under this head is shown below:—

	1889-90.	1890-91.	Difference.
Provincial—	R	R	R
1. Fees, Government Colleges, General . . .	1,46,443	1,44,591	−1,852
2. Fees, Government Colleges, Professional	34,079	41,090	+7,011
3. Fees, Government Schools, General . . .	3,30,758	3,25,333	−5,425
4. Fees, Government Schools, Special	18,412	19 528	+1,116
5. Contributions . .	20,147	17,325	−2,822
6. Income from Endowments .	1,700	3,749	+2,049
7. Miscellaneous . . .	18,323	24,069	+5,746
Local—			
8. School-fees and Miscellaneous .	30,857	33,093	+2,236
TOTAL .	6,00,719	6,08,778	+8,059

(F. R. A., 1889-90, page 81; 1890-91, page 81.)

There are small increases under all heads except School-fees and Contributions. The increase in Fees from Government Colleges (taking General and Professional together), though small, has been steady for some years past. The receipts under "Miscellaneous" are of a fluctuating nature.

The receipts for five years in thousands of rupees are as follow:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
5,29	7,25	6,42	6,01	6,09

XX.—Medical.

40. The following is a statement of the receipts under this head :—

	1889-90.	1890-91.	Difference.
Provincial—	R	R	R
1. Medical College and School-fees	24,389	26,628	+2,239
2. Hospital Receipts . . .	64,493	59,149	—5,344
3. Lunatic Asylum Receipts . .	24,223	23,151	—1,072
4. Contributions . . .	30,003	...	—30,003
5. Miscellaneous . . .	3,244	3,881	+637
Income from Endowments .	...	30,000	+30,000
Medicine sold by Civil Surgeon	...	2	+2
Local—			
6. Hospital Receipts . . .	154	1	—153
7. Contributions . . .	7,806	6,478	—1,328
8. Income from Endowment .	19	...	—19
9. Miscellaneous . . .	233	257	+24
TOTAL .	1,54,564	1,49,547	—5,017

(F. R. A., 1889-90, page 83; 1890-91, page 83.)

The decrease occurs under "Hospital Receipts," and is owing to smaller receipts from paying patients. The receipts on this account were higher than usual in 1889-90.

The receipts for the past five years in thousands of rupees are as follow :—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
1,56	1,45	1,47	1,55	1,50

XXI.—Scientific and other Minor Departments.

41. The total receipts credited under this head are as follow: the Local receipts in 1890-91 are on account of Exhibitions and Fairs and Inland Labour Transport :—

	1889-90.	1890-91.	Difference.
	R	R	R
Provincial	1,55,780	1,77,394	+21,614
Local	28,124	14,681	—13,443
	1,83,904	1,92,075	+8,171

The details are compared below :—

	1889-90	1890-91.	Difference.
	R	R	R
1. Botanical and other Public Garden Receipts	4,744	3,331	—1,413
2. Cinchona Plantations . . .	1,12,570	1,18,812	+6,242
3. Exhibitions and Fairs . . .	1,048	1,425	+377
4. Receipts on account of Model and Experimental Farms and Factories	546	1,656	+1,110
5. Emigration Fees . . .	35,038	44,318	+9,280
6. Miscellaneous	639	8,007	+7,368
7. Inland Labour Transport . .	28,124	13,256	—14,868
8. Examination fees . . .	1,195	1,270	+75
TOTAL .	1,83,904	1,92,075	+8,171

(F. R. A., 1889-90, page 86; 1890-91, page 86.)

The improvement in the Provincial receipts is due to larger sales of Cinchona and to an increase in the Emigration fees. It also includes an increase under the head "Miscellaneous" which, however, is nominal, being caused by a re-adjustment in the accounts to credit of this head of certain charges paid in 1887-88, and 1888-89 to owners of Exhibits of the late Indo-Colonial Exhibittion, which were originally debited as Provinclal expenditure under "26.—Scientific and Minor Departments," but were transferred in 1890-91 to debit of the Government of India.

The falling off in the Local receipts on account of Inland Labour Transport is nominal, being due to a change in the method of adjustment introduced in 1890-91, by which the credit afforded by Assam on account of the deficit of the Inland Labour Transport Fund is taken as a reduction of charges in Bengal instead of being added to the receipts as formerly.

The receipts, for the last five years in thousands of rupees, are shown below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
1,48	1,82	1,90	1,84	1,92

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

42. The following statement shows the distribution of the expenditure included in this Section:—

	1889-90.				1890-91.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	R	R	R	R	R	R	R	R
18. General Administration	2,71,534	16,20,623	2,65,780	21,57,937	2,74,009	15,84,964	2,75,645	21,34,618
19A. Law and Justice—(Courts of Law)	...	81,54,840	...	81,54,840	...	82,40,807	...	82,40,807
19B. Law and Justice—(Jails)	...	18,99,078	...	18,99,078	...	20,40,307	...	20,40,307
20. Police	33,504	52,93,625	24,144	53,51,273	30,456	58,65,884	29,629	59,25,969
21. Marine	...	12,11,342	...	12,11,342	...	9,40,470	...	9,40,470
22. Education	...	24,94,936	10,05,196	35,00,132	...	25,24,854	10,08,451	35,33,305
23. Ecclesiastical	1,67,588	...	...	1,67,588	1,77,509	...	...	1,77,509
24. Medical	...	15,29,158	44,660	15,73,818	...	15,65,936	58,921	16,24,857
25. Political	74,524	21,273	...	95,797	74,578	21,801	...	96,379
26. Scientific and other Minor Departments	6,200	3,04,008	30,495	3,40,703	1,29,502	2,97,048	16,836	4,43,386
TOTAL	5,53,350	2,25,28,883	13,70,275	2,44,52,508	6,86,054	2,30,82,071	13,89,482	2,51,57,607

The details of the differences under the several major heads are—

		R
18.	General Administration	—23,319
19A.	Law and Justice (Courts of Law)	+85,967
19B.	Ditto (Jails)	+1,41,229
20.	Police	+5,74,696
21.	Marine	—2,70,872
22.	Education	+33,173
23.	Ecclesiastical	+9,921
24.	Medical	+51,039
25.	Political	+582
26.	Minor Departments	+1,02,683
	TOTAL	+7,05,099

18.—General Administration.

43. The total expenditure under this head was R21,34,618, as against R21,57,937 in 1889-90, and is distributed as follows:—

	1889-90. R	1890-91. R	Difference. R
Imperial	2,71,534	2,74,009	+2,475
Provincial	16,20,623	15,84,963	—35,658
Local	2,65,780	2,75,646	+9,866
TOTAL .	21,57,937	21,34,618	—23,319

(F. R. A., 1889-90, page 68; 1890-91, page 68.)

The distribution under the minor heads is shown below:—

	1889-90. R	1890-91. R	Difference. R
Imperial—			
1. Civil Offices of Account and Audit . . .	2,57,165	2,59,486	+2,321
2. Allowances to Banks .	14,369	14,369	...
Currency Department .	...	154	+154
Provincial—			
3. Lieutenant-Governor .	98,400	96,258	—2,142
4. Staff and household of Lieutenant-Governor . .	25,680	25,495	—185
5. Tour Expenses . .	32,496	33,805	+1,309
6. Legislative Council . .	24,028	23,787	—241
7. Civil Secretariat . .	5,04,034	4,86,791	—17,243
8. Board of Revenue . .	2,96,944	2,76,951	—19,993
9. Commissioners . .	5,46,361	5,45,462	—899
10. Civil Offices of Account and Audit	92,680	96,414	+3,734
Local—			
11. General Establishment of Local Funds . . .	2 65,780	2,75,646	+9,866
TOTAL .	21,57,937	21,34,618	—23,319

The expenditure in 1889-90 under "Civil Secretariat" was increased by the payment of salaries of certain officers on special duty and by privilege leave allowances. The absence of similar extra charges in 1890-91 accounts for the decrease shown above.

The expenditure under "Board of Revenue" in 1889-90 included charges on account of the salary of a Member of the Board of Revenue of the North-Western Provinces paid at Calcutta and recovered by inter-provincial adjustment from the North-Western Provinces. It also included extra charges on account of privilege leave allowances.

The increase in the Provincial expenditure against "Civil Offices of Account and Audit" is due chiefly to additional charges sanctioned in 1889-90, but incurred in 1890-91 for Local Audit establishment.

The local expenditure shows an increase of R9,866 owing partly to additional charges for establishments of District Boards, and partly to the payment of travelling allowances to non-official members of the Boards.

The charges for five years in thousands of rupees are as follow:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
20,05	19,94	20,20	21,58	21,35

19A.—Law and Justice—Courts of Law.

44. The expenditure under this head shows an increase of R85,967, the total being R82,40,807 for 1890-91, as compared with R81,54,840 for 1889-90.

The expenditure is wholly Provincial. The details of the classification are given below :—

	1889-90.	1890-91.	Difference.
	R	R	R
(1) High Court . . .	10,94,906	11,27,490	+32,584
(2) Law Officers . . .	2,79,165	2,62,437	—16,728
(3) Coroner's Court . .	12,854	13,790	+936
(4) Justices of the Peace or Presidency Magistrates.	72,364	59,286	—13,078
(5) Civil and Sessions Courts.	42,41,983	42,58,839	+16,856
(6) Courts of Small Causes .	1,88,753	2 08,999	+20,246
(7) Criminal Courts . .	21,57,412	21,89,186	+31,774
(8) Pleadership Examination charges . . .	6,191	5,702	—489
(9) Refunds . . .	1,01,212	1,15,078	+13,866
TOTAL .	81,54,840	82,40,807	+85,967

(F. R. A., 1889-90, page 72 ; 1890-91, page 72.)

The increase under " High Court " is due to the number of officers absent on leave out of India having been less than usual during the year 1890-91.

The expenditure under the head " Law Officers " was increased in 1889-90 by large payments in that year for fees to pleaders in criminal cases.

The saving under head (4) " Presidency Magistrates, etc.," as compared with 1889-90, is owing to the absence on leave out of India during 1890-91 of the permanent Chief Presidency Magistrate, and to the payment of salary at a reduced rate to the officiating incumbent ; also to the charge in 1889-90 being increased by payment of privilege leave allowance to the Presidency Magistrate.

The appointment of additional Sub-Judges and Munsiffs and their establishments is the chief cause of the increased expenditure under " Civil and Sessions Courts."

The extra charge under " Courts of Small Causes " is attributable partly to the appointment of an additional Judge in the Presidency Small Cause Court and partly to savings in 1889-90, owing to the absence of one of the Judges on leave out of India.

Under " Criminal Courts " the increased expenditure in 1890-91 is due to larger payments for remuneration to copyists and to the savings under " Salaries " being less than in 1889-90.

The charges under " Refunds " are liable to considerable fluctuations. The increase in 1890-91 is attributable chiefly to larger refunds of criminal fines.

The figures for the last five years in thousands of rupees are as below :—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
79,53	79,40	81,01	81,55	82,41

19 B:—Law and Justice—Jails.

45. The total under this head is R20,40,307 for 1890-91, as against R18,99,078 in the previous year.

The expenditure is entirely Provincial. The difference is analysed below:—

	1889-90.	1890-91.	Difference.
	R	R	R
(1) Jails	13,14,794	12,09,569	—1,05,225
(2) Jail Manufactures	5,84,232	8,30,710	+2,46,478
(3) Refunds	52	28	—24
TOTAL	18,99,078	20,40,307	+1,41,229

(F. R. A., 1889-90, page 72; 1890-91, page 72.)

The figures for the last five years in thousands of rupees are as follow:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
16,66	15,31	17,95	18,99	20,49

In 1889-90 there was a considerable increase in the number of prisoners, and the prices of food-grains were high; consequently, the expenditure in that year under "Rations" and "Hospital Charges" was much higher than in the preceding and following years.

On the other hand, the expenditure under "Jail Manufactures" was less than usual in 1889-90, as the stock of manufactured articles at the end of 1888-89 was large and purchases of raw materials were, for a time, suspended in 1889-90. The increase in 1890-91 is due partly to the comparatively low expenditure in 1889-90, but chiefly to large purchases of castor-seed for the manufacture of castor-oil at the Rajshahye Jail, to be supplied to the Eastern Bengal State Railway, for which the corresponding receipts will appear in the accounts for 1891-92.

20.—Police.

46. The expenditure is distributed as follows:—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial	33,504	30,456	—3,048
Provincial	52,93,625	58,65,884	+5,72,259
Local	24,144	29,629	+5,485
TOTAL EXPENDITURE	53,51,273	59,25,969	+5,74,696

The details are:—

	1889-90.	1890-91.	Difference.
	R	R	R
(1) Presidency Police	7,05,290	7,14,062	+8,772
(2) Superintendence	1,27,186	1,34,549	+7,363
(3) District Executive Force	39,37,901	39,27,068	—10,833
(4) Village Police	1,90,000	1,88,304	—1,696
(5) Special Police	2,34,067	7,71,709	+5,37,642
(6) Cattle-pounds (Provincial)	5,026	6,417	+1,391
(7) Ditto (Local)	23,206	29,561	+6,355
(8) Steam Boiler Inspection Establishment	18,974	20,099	+1,125
(9) Refunds	6,219	36,350	+30,131
(10) State Railway Police	1,02,466	97,782	—4,684
(11) Refund (Local)	938	68	—870
TOTAL	53,51,273	59,25,969	+5,74,696

(F. R. A., 1889-90, page 75; 1890-91, page 75.)

The increase against "Superintendence" is due to privilege leave allowances and to an extra charge on account of salary of the Personal Assistant to the Inspector General of Police.

The large increase against the head "Special Police" is due to the adjustment under this head in the accounts of 1890-91 of the charges in connection with the Chin-Lushai Expedition incident to the formation of the South Lushai Hills District.

The increase in the charges for Cattle-pounds is on account of additional establishments, but is covered by the increase in the receipts from Cattle-pounds under "XVII.—Police."

The extra charge in 1890-91 against the head "Refunds" is a nominal increase only, being due to a refund of additional Constables Fund credited to "XVII.—Police."

The decrease under "State Railway Police" is due to savings in the cost of the Tirhoot State Railway Police.

The charges for the last five years in thousands of rupees are as below :—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
47,70	48,31	48,84	53,51	59,26

21.—Marine.

47. The total expenditure under this head is shown in the subjoined statement. It is wholly Provincial—

	1889-90.	1890-91.	Difference.
	R	R	R
Expenditure	12,11,342	9,40,470	—2,70,872

The classification is as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
Marine—			
1. Salaries and allowances of officers and men afloat. . . .	60,908	70,333	+9,425
2. State Yacht Establishment . .	1,286	7,094	+5,808
3. Purchase of Marine stores for the building and repairing of ships and vessels	72,418	74,509	+2,091
4. Victuals of officers and men afloat.	10,795	19,651	+8,856
5. Pilotage and Pilot Establishment .	5,46,749	5,77,733	+30,984
6. Marine Establishments . .	66,556	74,374	+7,818
7. Refunds	400	223	—177
8. Subsidies to Steam Boat Companies	33,950	37,917	+3,967
9. Other miscellaneous charges .	36,441	69,198	+32,757
10. Purchase and hire of ships and vessels	3,81,839	9,438	—3,72,401
TOTAL .	12,11,342	9,40,470	—2,70,872

(F R. A., 1889-90, page 79; 1890-91, page 79.)

The increases against the heads "1—Salaries and allowances of officers and men afloat" and "4—Victuals of officers and men afloat" are due to the extra charges for the officers and men of the new steamer "*Guide.*"

The expenditure on account of State Yacht Establishment exceeds that of the previous year by R5,808 owing to the transfer to the Government

of Bengal from April 1890 of the State yachts "*Rhotas*" and "*Bholia*," the charges for which were previously borne by the Marine Department and charged to Imperial Revenues. The charges for pilotage and pilot establishment fluctuate, being dependent upon the tonnage of ships visiting the ports.

The increase against "6—Marine Establishments" is due to the inclusion under the head "Marine Survey," for the first time in 1890-91, of charges for the survey of steam vessels at Calcutta. The increase would have been greater but for an additional charge in 1889-90 on account of arrears of salary of the Port Officer.

The larger expenditure against the head "Other Miscellaneous Charges" is caused by additional contributions to the Cuttack and Balasore Port Funds to cover deficits.

The expenditure in 1889-90 under the head "10—Purchase and hire of ships and vessels" included the cost of the new steamer "*Guide*."

The charges for five years in thousands of rupees are as follow:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
8,53	9,16	10,71	12,11	9,40

22.—Education.

48. The expenditure under this head is as follows:—

	1889-90. R	1890-91. R	Difference. R
Provincial	24,94,936	25,24,854	+29,918
Local	10,05,196	10,08,450	+3,254
TOTAL	35,00,132	35,33,304	+33,172

The details of the classification are given below for the two years:—

	1889-90. R	1890-91. R	Difference. R
Provincial—			
1. Direction	67,849	63,196	—4,653
2. Inspection	3,53,779	3,62,628	+8,849
3. Government Colleges, General	4,83,100	4,95,997	+12,897
4. Government Colleges, Professional	1,07,332	1,06,603	—729
5. Government Schools, General	5,63,047	5,65,260	+2,213
6. Government Schools, Special	1,41,046	1,38,666	—2,380
7. Scholarships	2,14,409	2,10,969	—3,440
8. Grants-in-aid	5,30,879	5,47,957	+17,078
9. Miscellaneous	32,580	31,696	—884
10. Refunds	915	1,882	+967
TOTAL PROVINCIAL	24,94,936	25,24,854	+29,918
Local—			
Inspection	1,48,863	2,39,239	+90,376
Government Schools	1,15,490	81,207	—34,283
Grants-in-aid	7,39,814	6,78,045	—61,769
Scholarships	833	782	—51
Miscellaneous	196	8,106	+7,910
Refunds	...	1,071	+1,071
TOTAL LOCAL	10,05,196	10,08,450	+3,254

Under "Direction" there was an extra charge in 1889-90 for privilege leave allowance of the Director of Public Instruction, which accounts for the decrease in 1890-91.

The increase against "Inspection" is on account of Salaries of Circle Inspectors.

Under "Government Colleges, General" the increase arises from the savings in salaries of professors and teachers being less than in the previous year.

The variations in the local expenditure under the heads "Inspection," "Government Schools," and "Grants-in-aid" are due to changes in classification, by which the charges for "Subordinate Inspecting Agencies" are now included under "Inspection," instead of under "Government Schools" and "Grants-in-aid" (Payments by Results), as in previous years. There is also an extra charge under "Inspection" on account of arrear contributions for pension of Sub-Inspectors of Schools transferred to the District Boards.

The charges for five years in thousands of rupees are as follow:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
33·77	35,21	34,89	35,00	35,33

23.—Ecclesiastical.

49. The expenditure under this head is Imperial and is classified as follows:—

	1889-90.	1890-91.	Difference.
	R	R	R
1. Ecclesiastical Establishment	1,55,080	1,64,917	+9,837
2. Cemeteries . . .	5,611	5,665	+54
3. Miscellaneous . .	6,897	6,927	+30
TOTAL .	1,67,588	1,77,509	+9,921

(F. R. A., 1889-90, page 82; 1890-91, page 82.)

The increase is attributable partly to extra charges on account of privilege leave allowances of Chaplains and partly to larger expenditure for travelling and capitation allowances.

The expenditure for the last five years in thousands of rupees is as follows:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
1,88	1,82	1,77	1,68	1,78

24.—Medical.

50. This head includes Provincial and Local expenditure. The figures are as follow:—

	1889-90.	1890-91.	Difference.
	R	R	R
Provincial . .	15,29,158	15,65,936	+36,778
Local . . .	44,660	58,921	+14,261
TOTAL .	15,73,818	16,24,857	+51,039

(F. R. A., 1889-90, page 83; 1890-91, page 83.)

The details of the classification are given below:—

	1889-90. R	1890-91. R	Difference. R
Provincial—			
1. Medical Establishments	5,44,307	5,79,767	+35,460
2. Vaccination and Sanitation	1,84,928	1,99,711	+14,783
3. Hospitals and Dispensaries	3,81,443	3,59,807	—21,636
4. Grants for Medical purposes	3,030	3,073	+43
5. Medical Schools and Colleges	2,66,755	2,68,680	+1,925
6. Lunatic Asylums	1,08,564	1,12,232	+3,668
7. Chemical Examiner	23,028	24,503	+1,475
8. Refunds	425	523	+98
9. Lock Hospital	16,679	17,640	+961
TOTAL PROVINCIAL	15,29,159	15,65,936	+36,777
Local—			
10. Sanitation and Vaccination	8,991	6,178	—2,813
11. Hospitals and Dispensaries	35,668	52,392	+16,724
12. Medical Schools & Colleges	...	351	+351
TOTAL LOCAL	44,659	58,921	+14,262
	15,73,818	16,24,857	+51,039

The increase against "Medical Establishments" is due partly to larger expenditure on account of salaries of Medical officers, owing to the return of senior officers from leave out of India, and partly to the transfer to this head of the charges for salaries of Civil Hospital Assistants (in sub-divisions) included under the head "Hospitals and Dispensaries" in 1889-90.

The increase under the head "Vaccination and Sanitation" (Provincial) is chiefly attributable to charges incurred for the Sanitary Board.

Under "Hospitals and Dispensaries" the decrease of R21,636, as compared with previous year, is mainly due to the transfer of the charges for salaries of Civil Hospital Assistants to the head "Medical Establishments," as above explained. The increase against "Lunatic Asylums" is due to larger payments for rents, rates and taxes.

Local—

The extra expenditure under "Hospitals and Dispensaries" is on account of charges for country medicines, medical stores, and contingencies of dispensaries under the management of District Boards.

The figures for the five years in thousands of rupees are as follow:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
14,65	14,53	15,14	15,74	16,25

25.—Political.

*51. The following is a statement of the expenditure under this head for the two years:—

(F. R. A., 1889-90, page 85; 1890-91, page 85.)

	1889-90. R	1890-91. R	Difference. R
Imperial—			
1. Refugees and State Prisoners	4,710	4,416	—294
2. Special Political Expenditure	69,814	70,162	+348
TOTAL IMPERIAL	74,524	74,578	+54

	R	R	R
Provincial—			
3. Entertainment of Envoys and Chiefs	1,934	1,514	—420
4. Durbar Presents and Allowances to Vakeels . .	17,114	16,780	—334
5. Miscellaneous . . .	2,225	3,507	+1,282
TOTAL PROVINCIAL .	21,273	21,801	+528
	95,797	96,379	+582

The figures do not call for special remark, except that the increase in the Provincial Expenditure under "Miscellaneous" includes charges connected with the Chin-Lushai Expedition and the mission to Sikkim.

The charges for the last five years in thousands of rupees are shown below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
27	57	83	96	96

26.—Minor Departments.

52. The expenditure under this head comprises the following charges:—

	1889-90. R	190-91. R	Difference. R
Imperial—			
Preservation and translation of ancient manuscripts	6,200	6,200	...
Provincial—			
1. Provincial Museums	14,242	13,780	—462
2. Donations to Scientific Societies . .	12,000	12,000	...
3. Cinchona Plantations	1,13,545	1,01,762	—11,783
4. Public Exhibitions and Fairs . . .	391	1,953	+1,562
5. Botanical and other public gardens .	1,00,167	1,07,449	+7,282
6. Labour and Emigration	22,650	22,261	—389
7. Census	1,387	1,23,302	+1,21,915
8. Statistical Memoirs	2,188	182	—2,006
9. Registration of River-borne Traffic .	16,892	17,701	+809
10. Registration of Railway Traffic . .	2,106	2,718	+612
11. Examinations	890	2,035	+1,145
12. Miscellaneous	74	...	—74
13. Experimental Cultivation . . .	16,826	14,321	—2,505
14. Refunds	131	180	+49
Local—			
15. Inland Labour Transport . . .	25,775	13,171	—12,604
16. Refunds	...	...	...
17. Public Exhibitions and Fairs . . .	4,719	3,440	—1,279
18. Exploration, Petroleum, Coal, etc. . .	520	706	+186
Experimental Cultivation, Local . .	...	225	+225
TOTAL .	3,40,703	4,43,386	+1,02,683

(F. R. A., 1889-90, page 87; 1890-91, page 87.)

The saving under "Cinchona Plantations" is due to smaller expenditure on account of laboratory and manufacturing charges and purchase of materials, while the increase under "Botanical and other public gardens" is attributable to larger outlay for garden improvements. The expenditure on account of the Census was estimated at R1,50,000 for 1890-91, but the actual charges were less, having amounted to R1,23,302, as shown above.

The decrease in the local expenditure under "Inland Labour Transport" is nominal, being due to a change in the method of adjustment in the accounts introduced in 1890-91, under which the credit by Assam on account of deficit of the Inland Labour Transport Fund is treated as a reduction of expenditure, instead of being added to receipts, as in previous years.

The charges in thousands of rupees for the last five years are shown below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
3,27	3,33	3,36	3,41	4,43

Section E.—MISCELLANEOUS.

53. The following table shows the figures of the major heads of receipts included in this section:—

	1889-90.				1890-91.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	R	R	R	R	R	R	R	R
XXII.—Receipts in aid of Superannuations	1,83,333	45,601	...	2,28,934	1,81,835	1,26,507	...	3,08,342
XXIII.—Stationery and Printing	43,777	1,50,506	...	1,94,283	55,632	2,94,147	...	3,49,779
XXV.—Miscellaneous	1,71,524	8,02,574	2,33,793	12,07,891	2,09,802	7,70,249	1,89,900	11,69,951
TOTAL	3,98,634	9,98,681	2,33,793	16,31,108	4,47,269	11,90,903	1,89,900	18,28,072

XXII.—Receipts in aid of Superannuation.

54. The receipts are divided between Imperial and Provincal as follows:—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial	1,83,333	1,81,835	—1,498
Provincial	45,601	1,26,507	+80,906
TOTAL	2,28,934	3,08,342	+79,408

The difference is analysed below:—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial—			
(1) Military Orphan Fund	25,437	26,843	+1,406
(2) Indian Civil Service Family Pension Fund	9,938	9,961	+23
(3) Bengal Civil Fund	1,47,958	1,45,030	—2,928
Provincial—			
(4) Family Subscription of Native Members of the Covenanted Civil Service	989	997	+8
(5) Contributions for Pensions, etc.	44,176	1,25,489	+81,313
(6) Miscellaneous	436	22	—414
TOTAL	2,28,934	3,08,342	+79,408

(F. R. A., 1889-90, page 99; 1890-91, page 99.)

The large increase under the head "Contributions for pensions, etc." arises from recoveries of arrear contributions for pension of employés transferred to the establishments of District Boards.

The receipts for the last five years in thousands of rupees are as follow:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
2,31	2,24	2,39	2,29	3,08

XXIII.—Stationery and Printing.

55. The following is a statement of the receipts under this head—

	1889-90.	1890-91.	Difference.
Imperial—	R	R	R
(1) Stationery Receipts . . .	43,777	55,632	+11 855
(2) Stationery Receipts . . .	27,674	26,857	—817
(3) Sale of Gazettes . . .	82,880	85,178	+2,298
(4) Other Press Receipts . .	39,952	1,82,112	+1,42,160
TOTAL .	1,94,283	3,49,779	+1,55,496

(F. R. A., 1889-90, page 101; 1890-91, page 101.)

The increase in the Imperial receipts is due to larger amounts having been received for supplies of stationery to State Railways and Local Bodies.

The large increase under "Other Press Receipts" (Provincial) is on account of supplies of Census forms to the Government of Bengal and other Governments for which there is a corresponding charge under "30—Stationery and Printing."

The receipts for five years in thousands of rupees are shown below:—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
2,25	2,28	2,22	1,94	3,50

XXV.—Miscellaneous.

56. The receipts under this head are contrasted below for the two years:—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial	1,71,524	2,09,802	+38,278
Provincial	8,02,574	7,70,249	— 2,325
Local	2,33,793	1,89,900	—43,893
TOTAL .	12,07,891	11,69,951	—37,940

(F. R. A., 1889-90, page 104; 1890-91, page 104.)

The following statement gives the details of the classification:—

	1889-90.	1890-91.	Difference.
Imperial—	R	R	R
(1) Premium on Bills . . .	52,007	43,264	—8,743
(2) Unclaimed Bills . . .	...	752	+752
(3) Extraordinary items . . .	774	62,623	+61,849
(4) Three per cent. charge on stores for Provincial and Local Funds and Productive Public Works .	1,18,743	1,03,163	—15,580
TOTAL (carried over) .	1,71,524	2,09,802	+38,278

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial— (Brought forward) .	1,71,524	2,09,802	+38,278
Provincial—			
(5) Unclaimed Deposits . . .	3,76,787	3,36,845	—39,942
(6) Treasure Trove . . .	399	422	+23
(7) Sale-proceeds of Durbar presents	17,167	16,080	—1,087
(8) Sale-proceeds of old stores .	37,821	31,413	—6,408
(9) Rents	18,586	19,395	+809
(10) Miscellaneous fees . . .	1,63 660	1,28,511	—35,149
(11) Miscellaneous . . .	1,48,692	2,09,028	+60,336
(12) Sale of lands and houses . .	1,599	5,286	+3,687
(13) Fees for Government Audit .	37,863	23,269	—14,594
TOTAL .	8,02,574	7,70,249	—32,325
Local—			
(14) Miscellaneous fees, fines, etc. .	92,817	85,357	—7,460
(15) Miscellaneous	1,40,976	84,718	—56,258
Rents	...	15,471	+15,471
Sale of old stores and materials	...	4,354	+4,354
TOTAL .	2,33,793	1,89 900	—43 893
GRAND TOTAL .	12,07,891	11,69,951	—37,940

The receipts under the head "Premium on Bills" fell off owing partly to the high rate of exchange in 1890-91 having reduced the demand for bills on mofussil treasuries, and partly to an alteration in the rules regarding the grant of Remittance Transfer Receipts, which, by restricting the cases in which such bills can be granted on payment of a premium, has diminished the revenue under this head.

The special receipt credited in 1890-91 under "Extraordinary items" (Imperial) represents the sale-proceeds of Government Promissory Notes held on behalf of certain Nizamut Pensioners, for whom cash pensions have been sanctioned in lieu of the interest on the Promissory Notes.

"Unclaimed Deposits," "Sale proceeds of old stores and materials," and "Miscellaneous fees" are fluctuating items of revenue, and all show decreases in 1890-91 in comparison with the previous year, the decrease in the case of the last mentioned head being in the receipts on account of the survey of tea and arable lands and partition fees.

The increase under "Miscellaneous" (Provincial) arises from the sale of elephants in the Julpaiguri District.

The decrease in the receipts under "Fees for Government audits" is due to a change of practice by which such fees are now levied annually instead of half-yearly.

The decrease in the Local Receipts under "Miscellaneous" is on account of smaller receipts from sale of trees and recoveries of costs levied on account of arrear cess collection.

The receipts for the last five years in thousands of rupees are as follow :—

1886 87.	1887-88.	1888-89.	1889-90.	1890-91.
9,17	11,26	12,07	12,08	11,70

Section E.—MISCELLANEOUS CIVIL CHARGES.

57. The following table compares the figures of the major heads classed in this section :—

	1889-90.	1890-91.	Difference.
	R	R	R
27. Territorial and Political Pensions	12,63,613	12,46,855	—16,758
28. Civil Furlough and Absentee Allowances . . .	2,319	2,018	—301
29. Superannuation Allowances and Pensions . . .	14,39,540	15,31,633	+92,093
30. Stationery and Printing .	21,58,782	25,33,336	+3,74,554
32. Miscellaneous . . .	3,31,452	3,05,385	—26,067
33. Famine Relief . . .	2,41,741	14,300	—2,27,441

The comparison of the figures by sections—Imperial, Provincial and Local is as follows :—

	1989-90.			1890-91.		
	Imperial.	Provincial.	Local.	Imperial.	Provincial.	Local.
27. Territorial and Political Pensions	12,63,613	...	...	12,46,855	...	...
28. Civil Furlough and Absentee Allowances	2,319	...	...	2,018	...	...
29. Superannuation Allowances and Pensions	1,407	14,36,145	1,988	1,701	15,13,417	16,515
30. Stationery and Printing . .	11,20,465	9, 9,272	49,045	13,34,364	11,51,087	47,885
32. Miscellaneous	29,114	2,44,974	57,364	24,609	2,25,640	55,136
33. Famine Relief	...	1,34,269	1,07,472	...	12,682	1,618
TOTAL .	24,16,918	28,04,660	2,15,869	13,62,692	29,02,826	1,21,154

27.—Territorial and Political Pensions.

58. The charges under this head are wholly Imperial and are contrasted as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial Expenditure .	12,63,613	12,46,855	—16758

(F. R. A., 1889-90, page 92 ; 1890-91, page 92.)

The decrease occurs in the Nizamut and Oudh pensions, owing partly to the death of pensioners and partly to the transfer of the payment of certain pensions to Lucknow and Bagdad.

The charges for five years in thousands of rupees are as follow :—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
9,79	9,50	10,23	12,64	12,47

28.—Civil Furlough and Absentee Allowances.

59. This head is also Imperial, and the charges under it are compared below :—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial Expenditure	2,319	2,018	—301

(F. R. A., 1889-90, page 98 ; 1890-91, page 98.)

No remarks.

29.—Superannuation Allowances and Pensions.

60. The expenditure under this head is distributed as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial . . .	1,407	1,701	+294
Provincial . . .	14,36,145	15,13,417	+77,272
Local . . .	1,988	16,515	+14,527
TOTAL .	14,39,540	15,31,633	+92,093

(F. R. A., 1889-90, page 100; 1890-91, page 100.)

The increase in the Provincial expenditure is due to additions to the pension list. The operation of the new rules allowing invalid pensions for service of ten years and upwards accounts, to some extent, for the increase in the expenditure.

The charges for five years in thousands of rupees are as follow and show a progressive increase :—

1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
12,71	12,93	13,76	14,40	15,32

30.—Stationery and Printing.

61. The distribution of the expenditure under this head is as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial . . .	11,20,465	13,34,364	+2,13,899
Provincial . . .	9,89,272	11,51,087	+1,61,815
Local . . .	49,045	47,885	—1,160
TOTAL .	21,58,782	25,33,336	+3,74,554

An analysis of the difference gives the following result :—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial—			
1. Stationery purchased for Central Stores . .	11,20,465	13,34,364	+2,13,899
Provincial—			
2. Presidency Stationery Office	1,05,625	1,06,200	+575
3. Stationery purchased in the country . . .	68,409	65,403	—3,006
4. Government Presses . .	2,99,292	3,21,593	+22,301
5. Printing at Private Presses	8,512	4,184	—4,328
6. Stationery supplied from Central Stores . .	5,06,557	6,51,582	+1,45,025
7. Refunds	877	2,125	+1,248
Local—			
8. Printing at Private Presses	49,045	29,482	—19,563
9. Stationery purchased in the country . . .	...	18,403	+18,403
TOTAL .	21,58,782	25,33,336	+3,74,554

(F. R. A., 1889-90, page 101; 1890-91, page 101.)

The increase in the Imperial expenditure under the head "Stationery purchased for Central Stores" is due to larger purchases of both imported and locally obtained stores—especially of paper manufactured in India—the purchases having been exceptionally large towards the close of the year owing to increased requirements, chiefly for the Census Department.

For the same reason there is an increase in the Provincial Expenditure against the heads "Government Presses" and "Stationery supplied from Central Stores," which is however counterbalanced by the increase in the receipts against "Other Press Receipts" under "XXIII—Stationery and Printing."

The *Local* expenditure for printing at private presses was high in 1889-90, and the charges for local purchases of stationery for the District Boards' offices were not separately classified till 1890-91, having been previously adjusted as contingent expenses of those offices.

The actuals for five years in thousands of rupees have been as follow:—

1886-87	1887-88.	1888-89.	1889-90.	1890-91.
19,74	20,33	19,90	21,59	25,33

32.—Miscellaneous.

62. The expenditure is distributed as follows:—

	1889-90.	1890-91.	Difference.
	R	R	R
Imperial	29,114	24,609	—4,505
Provincial	2,44,974	2,25,640	—19,334
Local	57,364	55,136	—2,228
TOTAL .	3,31,452	3,05,385	—26,067

(F. R. A., 1889-90, page 105; 1890-91, page 105.)

The difference is analysed below:—

	1889-90.	1890-91.	Difference.
Imperial—	R	R	R
1. Remittance charges . .	29,093	24,252	—4,841
2. Miscellaneous refunds .	21	357	+235
Provincial—			
3. Examination Travelling Allowances . . .	1,691	1,932	+241
4. Extraordinary items . .	684	...	—684
5. Rewards for oriental languages . . .	11,000	8,480	—2,520
6. Cost of books . . .	5,752	2,420	—3,332
7. Donations for charitable purposes . . .	1,02,113	81,655	—20,458
8. European vagrants . .	4,955	4,774	—181
9. Destruction of wild animals	15,183	13,618	—1,565
10. Petty Establishment . .	18,499	17,636	—863
11. Special Commissions of Enquiry . . .	19,214	42,202	+22,988
12. Rents, rates, and taxes .	20,623	18,976	—1,647
13. Unforeseen charges . .	27,703	25,690	—2,013
14. Miscellaneous refunds .	8,018	7,908	—110
15. Subscriptions to periodicals	9,384	...	—9,384
16. Charges for search of hidden treasure . . .	...	64	+64
17. Irrecoverable Temporary Loans written off . .	...	285	+285
Local—			
18. Petty Establishments .	17,437	23,949	+6,512
19. Unforeseen charges . .	37,081	20,362	—16,719
20. Rewards for destruction of wild animals . .	1,253	812	—441
21. Refund	1,748	10,013	+8,265
TOTAL .	3,31,452	3,05,385	—26,067

The expenditure under the head "Donations for charitable purposes" was somewhat higher than usual in 1889-90, and the decrease in 1890-91 is due to the grants for the Leper Asylum and for the Calcutta Female Nurses' Institution not having been fully utilised during the year.

The increase under the head "Special Commissions of Enquiry" arises chiefly from charges on account of the Police and Ghatwali Commissions.

The charges for "Subscriptions to periodicals" have been debited in 1890-91 to the contingent grants of the particular offices to which the periodicals were supplied.

The local expenditure under "Unforeseen charges" was less than in 1889-90 owing to the inclusion in the accounts of that year of charges for food supply shelter, etc., in tracts where there were no organised measures for relief of famine.

33.—Famine Relief.

63. The figures under this head are as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
Provincial	1,34,269	12,682	—1,21,587
Local	1,07,472	1,618	—1,05,854
TOTAL .	2,41,741	14,300	—2,27,441

There was a large expenditure in 1889-90 in the districts of Champarun, Mozufferpur, Durbhanga, Gya, Bhagulpur, Doomka and Cuttack. Similar outlay was not necessary in 1890-91.

Section G.—CONSTRUCTION OF RAILWAYS.

37.—Construction of Railways.

64. There was a charge of R235 under this head in 1889-90, but no expenditure in 1890-91.

(F. R. A., 1889-90, page 112; 1890-91, page 112.)

Section H.—RAILWAYS.

XXVI.—State Railways.

65. The receipts under this head are—

	1889-90.	1890-91.	Difference.
	R	R	R
Eastern Bengal Railway . .	1,14,57,267	1,22,01,116	+7,43,849
Tirhoot	21,11,818	39,03,251	+17,91,433
Nalhati	1,04,440	1,00,084	—4,356
TOTAL .	1,36,73,525	1,62,04,451	+25,30,926

The Imperial share of the net earnings of the Eastern Bengal State Railway amounted in 1890-91 to R15,59,448, as compared with R11,69,119 in 1889-90.

The details of the receipts are given below:—

(F. R. A., 1889-90, page 114; 1890-91, page 114.)

1889-90.					1890-91.			
Coaching.	Goods Traffic.	Miscellaneous.	TOTAL.		Coaching.	Goods Traffic.	Miscellaneous.	TOTAL.
R	R	R	R		R	R	R	R
36,40,540	67,57,907	10,58,820	1,14,57,267	Eastern Bengal State Railway .	41,70,719	69,84,022	10,46,375	1,22,01,116
8,73,745	10,97,444	1,40,639	21,11,818	Tirhoot " "	15,78,334	19,98,854	3,26,063	39,03,251
62,874	35,754	5,812	1,04,440	Nalhati " "	65,729	31,828	2,527	1,00,084
45,77,159	78,91,105	12,05,261	1,36,73,525	TOTAL .	58,14,782	90,14,704	13,74,965	1,62,04,451

Eastern Bengal State Railway.—The receipts exceed those of 1889-90 by R7,43,849, the increase being attributable to the opening of the Behar Section and through communication with the Tirhoot State Railway, to an improvement in grain, salt, sugar, and kerosine oil traffic, to the carriage of railway material for the Raita Extension and to increased passenger traffic.

Tirhoot State Railway.—The receipts of this line have increased from R21,11,818 in 1889-90 to R39,03,251 in 1890-91, owing to an improvement in traffic consequent on a favourable season and extension of the line.

Nalhati State Railway.—The figures for this line show an improvement in the "Coaching" receipts, but there is a decline in the goods traffic. The decrease under "Miscellaneous" is due to special receipts in 1889-90 for sale of materials.

Section H.—EXPENDITURE ON STATE RAILWAYS CHARGED AGAINST REVENUE.

66. The expenditure under the major heads of this section is contrasted as follows:—

	1889-90.	1890-91.	Difference.
	R	R	R
38. State Railways . .	95,17,305	1,07,12,364	+11,95,059
40. Subsidised Companies .	1,072	5,129	+4,057
41. Miscellaneous Railway Expenditure . .	82,510	79,914	—2,596
TOTAL .	96,00,887	1,07,97,407	+11,96,520

38.—State Railways.

67. The expenditure under the main divisions of this head is compared below:—

	1889-90.	1890-91.	Difference.
	R	R	R
(a) Working Expenses .	60,84,635	71,30,816	+10,46,181
(b) Interest on Debt . .	34,32,670	35,81,548	+1,48,878
TOTAL .	95,17,305	1,07,12,364	+11,95,059

(*a*) *Working Expenses.*—The figures for the various railways are compared below :—

	1889-90.	1890-91.	Difference.
	R	R	R
Eastern Bengal . . .	51,03,172	54,22,052	+3,18,880
Tirhoot	9,05,528	16,30,447	+7,24,919
Nalhati	75,935	78,317	+2,382
TOTAL .	60,84,635	71,30,816	+10,46,181

(F. R. A., 1889-90, page 115; 1890-91, page 115.)

1889-90.							1890-91.					
Maintenance.	Locomotive expenses.	Carriage and wagon.	Traffic expenses.	General charges.	TOTAL.		Maintenance.	Locomotive expenses.	Carriage and wagon.	Traffic expenses.	General charges.	TOTAL.
R	R	R	R	R	R		R	R	R	R	R	R
12,30,776	11,74,198	3,17,962	11,37,994	12,42,242	51,03,172	Eastern Bengal.	12,61,316	11,53,110	5,09,966	12,19,424	12,78,236	54,22,052
1,60,623	2,12,235	62,556	1,97,652	2,72,452	9,05,528	Tirhoot .	3,09,333	4,19,316	1,07,576	3,36,222	4,58,000	16,30,447
31,977	9,858	6,059	14,198	13,844	75,936	Nalhati .	28,607	17,495	3,913	14,985	13,317	78,317
14,23,386	13,96,291	3,86,577	13,49,844	15,28,538	60,84,636	TOTAL .	15,99,256	15,89,921	6,21,455	15,70,631	17,49,553	71,30,816

Eastern Bengal Railway.—The increase in the working expenses is R3,18,880, and is attributable (1) to renewals of permanent-way, (2) to heavy expenditure for repairs and renewal of carriage and wagon stock, and (3) to the improvement in traffic and extension of the line referred to in the preceding paragraph in explanation of the increased receipts.

Tirhoot State Railway.—The increase of R7,24,919 is due to the cost of working the additional mileage opened during the year 1890-91 and to the improvement in traffic resulting in a large increase in the receipts.

Nalhati State Railway.—The expenses in 1889-90 were reduced by a credit for the value of a locomotive sold to the Eastern Bengal State Railway and consequently the expenses of 1890-91 show an increase in comparison with the former year.

40.—Subsidised Companies.

68. The figures under this head are :—

	1889-90.	1890-91.	Difference.
	R	R	R
Provincial Expenditure . .	1,072	5,129	+4,057

(F. R. A., 1889-90, page 121, 1890-91, page 121.)

The expenditure in 1890-91 represents the capitalised value of the abatement of Government revenue to be credited to Government and debited to the Tarkessur Railway.

41.—Miscellaneous Railway Expenditure.

69. The expenditure under this head is as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
Provincial	82,511	79,914	−2,597

The details are—

	1889-90.	1890-91.	Difference.
	R	R	R
Charges debitable to Provincial Railways on account of share of P. W. Secretariat	69,453	79,914	+10,461
Western Bengal Railway Survey	12,191	...	—12,191
Sakri-Jainagar Survey . .	867	...	—867
TOTAL .	82,511	79,914	—2,597

(F. R. A., 1889-90, page 122, 1890-91, page 122.)

Section J.—IRRIGATION.

XXIX.—Major Works—Direct Receipts.

70. The total receipts amounted to R13,46,727 in 1890-91, as against R15,21,274 in 1889-90, being a decrease of R1,74,547.

The receipts are derived from—

	1889-90.	1890-91.	Difference.
	R	R	R
Orissa Project . . .	3,04,223	3,45,012	+40,789
Midnapore Canal . . .	2,77,604	2,37,196	—40,408
Tidal Canal. . . .	41,952	28,044	—13,908
Sone Project . . .	8,97,495	7,36,475	—1,61,020
TOTAL .	15,21,274	13,64,727	—1,74,547

(F. R. A., 1889-90, page 125; 1890-91, page 125.)

Compared with the figures for 1889-90, there has been a large decrease in 1890-91 in the Water-rates of the Sone Project, and a decrease in the Navigation Receipts of the Midnapore and Tidal Canals.

The Orissa Project, on the other hand, shows a marked improvement under both the above heads. The detailed comparison of the figures is given below:—

1889-90.						1890-91.				
Orissa.	Midnapore.	Tidal.	Sone.	TOTAL.		Orissa.	Midnapore.	Tidal.	Sone.	TOTAL.
R	R	R	R	R		R	R	R	R	R
1,99,844	1,16,424	...	8,16,394	11,32,662	Water-rates . . .	2,09,806	1,15,438	...	6,44,718	9,69,962
243	...	...	514	757	Sale of water . . .	222	...	...	393	615
728	35	62	279	1,104	Plantation receipts . .	1,035	52	68	355	1,510
568	299	...	1,542	2,409	Other Canal Produce .	845	37	5	1,815	2,702
...	...	...	769	769	Water-power . . .	...	...	...	1,158	1,152
89,236	1,45,356	40,338	57,759	3,32,689	Navigation receipts .	1,21,498	1,10,830	27,145	65,629	3,25,102
4,781	738	181	8,313	14,013	Rents of buildings . .	3,067	721	244	8,164	12,196
...	...	...	28	28	Fines	...	...	...	40	40
8,823	14,752	1,371	11,897	36,843	Miscellaneous . .	8,539	10,118	582	14,203	33,442
3,04,223	2,77,604	41,952	8,97,495	15,21,274	TOTAL .	3,45,012	2,37,196	28,044	7,36,475	13,46,727

XXX.—Minor Works and Navigation.

71. The receipts under this head are compared as follows:—

	1889-90.	1890-91.	Difference.
	R	R	R
In charge of Civil Officers. .	1,02,130	1,03,865	+1,735
In charge of P. W. Officers .	7,88,642	8,44,062	+55,420
TOTAL .	8,90,772	9,47,927	+57,155

The increase in the receipts by officers of the Public Works Department is attributed to an improvement in the traffic in rice, firewood and building materials, and to an increase in water-rates. It will be seen, however, from the memorandum for 1889-90, that in that year there was a large falling off in comparison with 1888-89 in the receipts under this head, owing to the unfavourable state of the Bhagiratti and Mattabhanga rivers during the dry months, and to competition of the Central Bengal and East Indian Railways.

The following is a detailed comparison of the receipts in the Public Works Department for the two years :—

	1889-90.	1890-91.	Difference.
	R	R	R
Calcutta Canal . . .	4,95,621	5,25,146	+29,525
Orissa Coast Canal . .	65,348	65,630	+282
Sarun Scheme . . .	23,113	36,983	+13,870
Nuddea Rivers . . .	1,86,043	2,00,644	+14,601
Eden Canal . . .	9,370	3,597	—5,773
Madhuban Teur Project Canal	36	42	+6
Taccavi Embankments—			
Midnapur . . .	38	38	...
Sarun	2,261	2,876	+615
Champarun	611	811	+200
Tirhoot	235	150	—85
Government Embankments—			
Burdwan Estate . . .	3,091	3,285	+194
Orissa	538	614	+76
Other than Orissa . .	2,337	4,246	+1,909
TOTAL .	7,88,642	8,44,062	+55,420

(F. R. A., 1889-90, page, 133; 1890-91, page, 133.)

1889-90.									1890-91.							
Water-rates.	Sale of water.	Plantations.	Other Canal Produce.	Navigation.	Rents of Buildings.	Miscellaneous.	TOTAL.		Water-rates.	Sale of water.	Plantations.	Other Canal Produce.	Navigation.	Rents of Buildings.	Miscellaneous.	TOTAL.
R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R
61	...	...	...	63,724	161	1,402	65,348	Orissa Coast Canal .	...	...	8	...	64,220	285	1,117	65,630
...	...	31	1	4,87,853	2,026	5,710	4,95,621	Calcutta Canals . .	...	...	35	202	5,19,065	1,597	4,247	5,25,146
22,990	...	...	66	...	45	12	23,113	Sarun Canals . .	36,823	...	6	83	...	—2	73	36,983
...	...	...	...	1,85,982	...	61	1,86,043	Nuddea Rivers . .	.	..	..	...	2,00,508	...	136	2,00,644
8,503	30	....	143	...	...	694	9,370	Eden Canal. . .	2,795	30	...	...	...	...	772	3,597
...	...	...	18	...	...	18	36	Madhubun Teur Project Canal.	...	...	...	30	...	...	12	42
...	...	...	...	...	381	2,710	3,091	Burdwan Estate . .	...	...	...	...	...	485	2,800	3,285
...	...	...	...	..	386	152	538	Orissa . . .	...	...	...	...	...	557	57	614
...	...	...	.	..	479	1,858	2,337	Other than Orissa .	...	...	...	...	...	508	3,738	4,246
...	...	...	606	...	3	2	611	Champarun Embankment.	...	...	...	559	...	38	214	811
...	...	...	...	...	6	32	38	Midnapore Embankment.	...	...	...	...	..	38	...	38
...	...	4	1,659	...	478	120	2,261	Sarun Embankment .	...	...	—6	2,167	...	398	317	2,876
...	...	...	235	...	...	...	235	Tirhoot Embankment .	...	...	...	150	...	...	...	150
31,554	30	35	2,728	7,37,559	3,965	12,771	7,88,642		39,618	30	43	3,191	7,83,793	3,904	13,483	8,44,062

Section J.—IRRIGATION.

42.—Major Works.

72. The expenditure under this head amounted to R37,33,269 in 1890-91, as compared with R37,19,607 in the previous year. It is divided as follows:—

(a) Working Expenses . .	13,55,565	13,51,272	—4,293
(b) Interest on debt . .	23,64,042	23,81,997	+17,955
TOTAL .	37,19,607	37,33,269	+13,662

The details of the expenditure under the head "Working Expenses" are given below:—

1889-90.						1890-91.				
Orissa Project.	Midnapur series.	Tidal Canal.	Sone Project.	TOTAL.		Orissa Project.	Midnapur series.	Tidal Canal.	Sone Project.	TOTAL.
R	R	R	R	R		R	R	R	R	R
12,31,068	1,13,507	16,713	2,92,131	6,53,419	Repairs, including plantations.	2,23,863	1,05,038	27,012	2,72,831	6,28,744
1,80,807	69,375	7,196	3,49,795	5,97,173	Establishment . .	2,01,569	70,082	11,469	3,48,665	6,31,785
19,72[illegible]	27,612	1,806	33,460	82,600	Tools and plant . .	13,951	23,929	13,487	28,527	79,894
99	181	...	16,520	16,800	Revenue refunds . .	76	205	...	7,305	7,586
...	...	...	5,573	5,573	Extensions and Improvements.	...	...	...	3,263	3,263
4,31,696	2,00,675	25,715	6,97,479	13,55,565		4,39,459	1,99,254	51,968	6,60,591	13,51,272

43.—Minor Works and Navigation.

73. The expenditure under this head is as follows:—

	1889-90.	1890-91.	Difference.
	R	R	R
Civil . . .	2,016	21,372	+19,356
P. W. Dept. . .	14,19,180	15,02,988	+83,808

The detailed comparison is given below:—

1889-90.							1890-91.					
Works.	Maintenance.	Establishment.	Tools and Plant.	Miscellaneous.	TOTAL.		Works.	Maintenance.	Establishment.	Tools and Plant.	Miscellaneous.	TOTAL.
R	R	R	R	R	R		R	R	R	R	R	R
...	...	...	...	—1,200	—1,200	Damoodar Project	...	...	...	...	—1,200	—1,200
1,087	1,65,315	86,099	15,930	—1,554	2,66,877	Calcutta Canals . . .	38,275	1,49,872	1,02,958	24,118	74	3,15,297
38,076	50,528	5,608	42,269	—4,681	1,31,800	Orissa Coast Canal . . .	17,269	42,312	27,745	5,696	—2,000	91,022
...	24,900	12,422	1,331	...	38,653	Sarun Project	...	26,454	10,560	389	...	37,403
...	47,843	38,537	2,250	—816	87,814	Nuddea Rivers	...	52,482	45,410	2,476	3,331	1,03,699
48,642	...	—1,742	2,514	...	49,414	Remodelling Hidglee Tidal Canal.	99,423	...	35,978	17,483	...	1,52,884
...	...	...	...	...	...	Tidal creeks in Orissa . . .	...	...	...	...	...	...
1,786	15,692	7,032	270	...	24,780	Eden Canal	584	24,612	8,915	684	...	34,795
2,957	3,257	3,100	23	...	9,336	Madhubun Teur Project Canal .	6,236	2,011	3,293	287	...	11,827
						Government Embankments.						
...	1,53,835	38,611	1,846	...	1,94,292	Burdwan Estate	...	69,794	38,788	354	...	1,08,936
23,296	1, 9,440	51,955	4,908	2,024	2,01,623	Orissa	1,818	1,18,933	39,160	3,458	881	1,64,250
10,427	1,78,549	34,711	4,712	7,854	2,26,545	Other than Orissa	6,593	1,22,295	32,609	—3,134	52,218	2,10,581
30,539	...	7,024	15	...	37,578	Baliaghai Drainage Canal . .	65,237	...	23,466	...	...	88,703
...	...	...	...	...	...	Civil Officers	30,641	17,319	...	...	5,771	53,731
						Taccavi Embankments.						
...	34,123	7,352	...	...	41,475	Midnapur	3,300	17,824	7,477	—24	...	28,577
2,045	17,520	11,642	91	3,259	33,757	Sarun	122	11,917	6,960	198	—1,849	17,348
..	10,231	8,483	177	...	18,891	Tirhoot	...	9,719	6,811	65	...	16,595
..	40,393	16,804	347	...	57,544	Chumparun	...	50,852	17,436	252	...	68,540
1,64,855	8,61,426	3,27,038	76,683	—10,822	14,19,180		2,69,498	7,16 396	4,07,566	52,302	57,226	15,02,988

Section K.—BUILDINGS AND ROADS.

XXXII.—Civil Works.

74. The receipts under this head are distributed as follows between Provincial and Local:—

	1889-90.	1890-91.	Difference.
	R	R	R
Provincial	5,69,601	7,36,896	+1,67,295
Local	2,93,630	3,73,539	+79,909
	8,63,231	11,10,435	+2,47,204

	1889-90.	1890-91.	Difference.
Provincial Receipts—			
I. In charge of Civil Officers—	R	R	R
Ferry Tolls	3,13,574	2,61,578	—51,996
Cemetery Receipts . .	1,752	2,446	+694
Fines	54	3	—51
Miscellaneous . . .	1,378	424	—954
	3,16,758	2,64,451	—52,307
II. In charge of Public Works—			
Officers	2,52,843	4,72,445	+2,19,602
	5,69,601	7,36,896	+1,67,295
Local Receipts—			
In charge of Civil Officers .	2,93,630	3,73,539	+79,909
	8,63,231	11,10,435	+2,47,204

The increase in the receipts by Public Works Officers is on account of sale of buildings and tools and plant; the details of the figures are given below:—

	1889-90.	1890-91.	Difference.
	R	R	R
Rents of quarters for officers, the returns from which are not expected to yield a profit	45,844	49,816	+3,972
Sale of buildings . . .	2,620	3,19,866	+3,17,246
Sale of produce . . .	1,495	1,815	+320
Sale of tools and plant . .	4,507	12,890	+8,383
Sale of old materials . .	25,075	4,636	—20,439
Value of materials received from old buildings . .	6,491	2,711	—3,780
Unclaimed deposits . . .	1,152	1,290	+138
Fines, Refunds, and Miscellaneous	1,18,737	29,530	—89,207
Rents from Strand Bank . .	46,922	49,891	+2,969
	2,52,843	4,72,445	+2,19,602

45.—Expenditure on Civil Works.

75. The distribution of the expenditure under this head between Provincial and Local is as follows :—

	1889-90.	1890-91.	Difference.
	R	R	R
Expenditure—			
Provincial . . .	31,85,648	35,71,474	+3,85,826
Local	42,37,804	42,69,617	+31,813
TOTAL .	74,23,452	78 41,091	+4,17,639
Provincial—			
In charge of Civil Officers .	61,640	65,416	+3,776
In charge of Public Works Officers . . .	31,24,008	35,06,058	+3,82,050
TOTAL .	31,85,648	35,71,474	+3,85,826
Local—			
In charge of Civil Officers .	42,37,804	42,69,617	+31,813
In charge of Public Works Officers . . .	*Nil*	*Nil*	...
TOTAL .	42,37,804	42,69,617	+31,813
GRAND TOTAL .	74 23,452	78,41,091	+4,17,639

The details of the expenditure are compared below :—

	1889-90.	1890-91.
	R	R
Provincial—		
In charge of Civil Officers—		
Ferries—		
Establishment	393	470
Contingencies	1,008	925
Maintenance of ferries	732	55
Compensation for ferries resumed . .	...	5,025
Petty construction and repairs . .	2,457	2,077
Miscellaneous	2,500	...
Travelling allowance	12	...
Contributions and Miscellaneous—		
Contributions to Local Funds, etc. . .	35,598	36,761
Refunds	18,940	20,103
TOTAL .	61,640	65,416

In charge of Public Works Officers—

	1889-90.	1890-91.
	R	R
Original Works—		
Civil Buildings	12,05,103	11,12,287
Communications	4,15,232	4,73,925
Miscellaneous Public Improvements .	41,339	1,69,626

	1889-90.	1890-91.
	R	R
Repairs—		
Civil Buildings	3,95,600	3,53,962
Communications	5,96,627	6,27,132
Miscellaneous Public Improvements	55,909	74,906
Establishment	7,72,662	7,21,877
Tools and Plant	56,724	47,628
Suspense	—4,15,193	—75,320
Profit and Loss	5	35
TOTAL	31,24,008	35,06,058
Local—		
In charge of Civil Officers—		
Original Works	13,73,607	12,14,054
Repairs	20,95,476	22,73,951
Establishment	5,97,413	6,06,730
Tools and Plant	39,538	31,462
Establishment of Divisional Superintendent of Works	53,702	...
Ferries	12,925	56,719
Water-works and Water supply Refunds	65,143	86,701
TOTAL	42,37,804	42,69,617
In charge of Public Works Officers—		
Communications	...	...
Establishment	...	...
Tools and Plant	*Nil*	*Nil*
TOTAL	74,23,452	78,41,091

Section M.—PROVINCIAL AND LOCAL SURPLUS.

76. The working of the Provincial and Local Surplus is shown below:—

Receipts.			Outgoings.	
1889-90.	1890-91.		1889-90.	1890-91.
R	R	*Provincial—*	R	R
3,10,27,610	2,86,05,404	Revenue . . .	58,96,458	60,94,967
1,04,267	92,509	Interest	67,637	84,461
868	129	Post Office and Telegraph .	868	—481
38,17,026	39,28,936	Civil Departments . .	2,25,28,883	2,30,82,071
9,98,681	11,90,903	Miscellaneous . . .	28,04,660	29,02,826
...	...	Construction of Railways .	235	13,040
1,25,04,406	1,46,45,003	Railway Revenue Account	96,00,887	1,07,97,407
24,12,046	22,84,427	Irrigation and Navigation .	51,43,804	52,47,765
5,69,601	7,36,896	Buildings and Roads .	31,85,648	35,71,474
...	...	Transfers from Provincial to Local	11,82,950	8,94,450
5,14,34,505	5,14,84,207		5,04,09,030	5,26,87,980
		Local—		
38,88,366	37,99,009	Revenue . . .	18,790	19,831
56,120	48,848	Interest	...	...
16,823	12,950	Post Office, Telegraph, etc.	3,65,384	3,59,389
4,60,373	5,05,411	Civil Departments . .	13,70,274	13,89,482
2,33,793	1,89,900	Miscellaneous . . .	2,15,869	1,21,154
...	10,228	Irrigation and Navigation .	...	9,864
2,93,630	3,73,539	Buildings and Roads .	42,37,804	42,69,617
11,82,950	8,94,450	Transfers from Provincial to Local	...	...
61,32,055	58,34,335		62 08,121	61,69,337
5,75,66,660	5,73,18,542		5,66,17,151	5,88,67,320
76,066	15,38,775	Provincial and Local Surplus and Deficit . . .	10,25,475	...

The effect of the Provincial Deficit and Local Surplus on the Provincial and Local balances is shown below:—

	Provincial.	Local.	TOTAL.
	R	R	R
Balance on 31st March 1889 .	26,51,072	23,05,269	49,53,641
Surplus	10,25,475	...	10,25,475
Deficit	...	—76,066	—76,066
Balance on 31st March 1890 .	36,76,547	22,29,203	59,05,750
Deficit	—12,03,773	—3,35,002	—15,38,775
Balance on 31st March 1891 .	24,72,774	18,94,201	43,66,975

Section O.--PERMANENT DEBT.

77. The transactions of the last eight years on account of Stock Notes are compared below :—

	Credit.	Debit.	Difference.
	R	R	R
1882-83	1,58,200	...	1,58,200
1883-84	61,937	...	61,937
1884-85	21,475	...	21,475
1885-86	4,938	9,700	—4,762
1886-87	8,587	2,962	+ 5,925
1887-88	11,125	5,200	+ 5,625
1888-89	1,963	1,86,588	—1,84,625
1889-90	...	56,225	—56,225
1890-91	...	4,150	—4,150
TOTAL .	2,68,225	2,64,825	3,400

The stock notes are being withdrawn.

Section P.—UNFUNDED DEBT.

78. The figures for the Presidency Savings Bank deposits are as follow:—

	1889-90.				1890-91.		
	Balance on 1st April 1889.	Receipts, 1889-90.	Outgoings, 1889-90.	Balance on 1st April 1890.	Receipts, 1890-91.	Outgoings, 1890-91.	Balance on 1st April 1891.
	R	R	R	R	R	R	R
Presidency Bank .	26,98,378	7,83,463	11,50,520	23,31,321	8,08,445	7,75,929	23,63,837
TOTAL .	26,68,378	7,83,463	11,50,520	23,31,321	8,08,445	7,75,929	23,63,837

Section Q.—DEPOSITS AND ADVANCES.

79. This Section comprises—

	1889-90.	1890-91.	Difference.
Separate Fund Balance . . .	1,68,804	2,11,468	+42,664
Balance of Local Government . .	59,05,750	43,66,975	—15,38,775
Deposits	92,30,623	98,05,312	+5,74,689
Advances Repayable	—5,52,006	—5,65,309	—13,303
Suspense	—12,23,752	—4 64,273	+7,59,479
TOTAL .	1,35,29,419	1,33,54,173	—1,75,246

Section Qa.—Separate Funds.

80. The comparison of the amounts of the various groups of Excluded Local Funds is given below :—

	1889-90.				1890-91.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Cantonment Funds .	17,321	53,586	54,768	16,139	47,860	53,718	10,281
Police Funds . .	1,051	3,744	3,632	1,163	3,356	3,274	1,245
Marine Funds . .	51,126	80,505	87,159	44,472	1,97,419	1,53,575	88,316
Education Funds . .	12,857	11,956	12,716	12,097	16,113	15,411	12,799
Medical and Charitable Funds.	17,200	29,120	34,633	11,687	31,955	30,095	13,547
Public Works Funds .	45,104	35,655	51,805	28,954	38,396	32,979	34,371
Miscellaneous Funds .	48,042	1,81,013	1,74,763	54,292	1,79,512	1,82,895	50,909
TOTAL .	1,92,701	3,95,579	4,19,476	1,68,804	5,14,611	4,71,947	2,11,468

81. The details of the above figures are given in the following table :—

	Balance on 31st March 1890.	Receipts.	TOTAL.	Expenditure.	Balance on 31st March 1891.
Excluded Local Funds.					
Cantonment Funds.	R	R	R	R	R
Cuttack	469	3,218	3,687	3,474	213
Darjeeling	665	1,925	3,590	2,279	311
Lohardugga (Dorunda) . .	1,623	1,966	3,589	2,981	608
Patna (Dinapore) . .	4,368	13,269	17,637	16,700	937
24-Pergunnahs (Alipore) .	513	2,196	2,709	2,334	375
Ditto (Barrackpore)	1,334	17,174	18,508	16,359	2,149
Ditto (Dum-Dum) .	7,167	8,112	15,279	9,591	5,688
Carried over .	16,139	47,860	63,999	53,718	10,281

Excluded Local Funds—*continued.*

	Balance on 31st March 1890.	Receipts.	TOTAL.	Expenditure.	Balance on 31st March 1891.
	R	R	R	R	R
Brought forward .	16,139	47,860	63,999	53,711	10,281
Police Funds.					
Railway Police Clothing .	1,163	3,356	4,519	3,274	1,245
TOTAL .	1,163	3,356	4,519	3,274	1,245
Marine Funds.					
Hospital Port Dues . .	87,779	65,169	1,52,948	50,775	1,02,173
Balasore Port . . .	—11,115	23,759	12,644	16,280	—3,636
Cuttack and Pooree Ports .	—32,192	75,630	43,438	43,438	...
Cuttack Port . . .	...	29,269	29,269	40,852	—11,583
Pooree Port . . .	...	3,592	3,592	2,230	1,362
TOTAL .	44,472	1,97,419	2,41,891	1,53,575	88,316
Education Funds.					
Hindu College . . .	3,290	5,276	8,566	7,896	670
Durga Churn Laha's Trust .	...	2,957	2,957	2,957	...
Jagiriah Estate . . .	861	1,200	2,061	997	1,064
Vizianagram Scholarship .	4,992	22	5,014	987	4,027
Khund Mehal School . .	2,954	5,563	8,517	2,441	6,076
Judoo Nauth Mookerji's Scholarship . . .	...	1,095	1,095	133	962
TOTAL .	12,097	16,113	28,210	15,411	12,799
Medical and Charitable Funds.					
Pilgrim Lodging-house . .	7,349	23,179	30,528	19,953	10,575
Balasore Pilgrim Hospital .	637	765	1,402	865	537
Unno Chuttur, Cuttack . .	488	6,011	6,499	5,801	698
Choonee Lall Seal's Endowment	3,213	2,000	5,213	3,476	1,737
TOTAL .	11,687	31,955	43,642	30,095	13,547
Public Works Funds.					
Darjeeling Improvement Fund	13,246	27,188	40,434	21,054	19,380
Juggernath Road Fund .	430	7,242	7,672	2,677	4,995
Wahabee Fund . . .	12,294	...	12,294	5,727	6,547
Khund Mehal Road Fund .	2,984	3,966	6,950	3,521	3,429
TOTAL .	28,954	38 396	67,350	32,979	34,371
Other Funds.					
Zoological Garden Fund	2,624	40,333	42,957	35,337	7,620
Mohsin Endowment Fund .	50,978	1,14,104	1,65,082	1,22,770	42,312
Burial Board Fund . .	690	25,075	25,765	24,788	977
TOTAL .	54,292	1,79,512	2,33,804	1,82,895	50,909
GRAND TOTAL .	1,68,804	5,14,611	6,83,415	4,71,947	2,11,468

Section Qc.—Deposits.

82. This head comprises the following transactions :—

	1889-90.				1890-91.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Revenue Deposits . .	24,55,647	30,96,313	32,35,778	23,16,182	28,27,871	26,24,704	25,19,349
Civil Court Deposits . .	34,57,567	79,75,721	77,83,200	36,50,088	78,10,027	77,24,926	37,35,189
Criminal Court Deposits .	1,12,726	1,31,373	1,15,274	1,28,825	1,45,556	1,29,124	1,45,257
Personal Deposits . .	14,14,110	79,95,366	78,30,197	15,79,279	88,76,172	83,20,264	21,35,187
Marine Deposits . . .	2,000	7,035	9,035	...	4,535	2,120	2,415
Deposits for Government Loans.	..	20	20	...	...	...	...
Forest Deposits . . .	513	286	577	222	446	213	455
Trust Interest Fund . .	20,923	11,26,516	6,21,410	5,26,029	9,33,763	14,36,895	22,897
Port Trust Deposits . .	67,958	56,232	33,170	91,020	61,863	57,822	95,061
Presidency Bank Deposits .	89,159	13,007	11,470	90,696	26,602	26,186	91,112
Municipal Fund . . .	3,24,052	17,44,872	17,76,034	2,92,890	17,48,641	17,46,026	2,95,505
Incorporated Local Funds Debt Accounts . .	3,82,962	21,77,653	20,05,223	5,55,392	18,58,971	16,51,478	7,62,885
TOTAL .	83,27,617	2,43,24,394	2,34,21,388	92,30,623	2,42,94,447	2,37,19,758	98,05,312

Section Qd.—Advances Repayable.

83. Transactions under this head are classified as follows :—

	1889-90.				1890-91.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Advances Recoverable . .	—1,29,813	3,43,971	3,49,155	—1,34,997	2,90,913	2,79,740	—1,23,824
Special Advances . .	—23,027	1,16,268	89,388	+3,853	1,51,642	2,53,720	—98,225
Forest Advances . . .	—10,137	2,65,143	2,66,861	—11,855	2,89,044	2,85,134	—7,945
Opium Advances . . .	—1,14,942	79,898	39,727	—74,771	44,826	37,869	—67,814
Famine Advances . .	...	97,705	97,705	...	...	...	...
Accounts with Native States	—38,881	1,93,073	3,03,074	—1,48,882	1,58,014	1,56,119	—1,46,987
Coinage Account . .	—2,800	34,100	1,23,500	—92,200	85,200	21,000	—28,000
Permanent Advances . .	—94,255	9,881	8,780	—93,154	42,820	42,180	—92,514
TOTAL .	4,13,855	11,40,039	12,78,190	—5,52,006	10,62,459	10,75,762	—5,65,309

Section Qe.—Suspense.

84. The figures under this head are—

	1889-90.				1890-91.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Suspense Accounts . .	77,912	4,44,359	5,17,020	+5,251	1,16,352	97,905	23,698
Pre-audit Cheques . .	11,200	1,89,48,571	1,88,90,721	+69,050	1,97,46,715	1,96,83,891	1,31,874
Civil Departmental Balance .	—13,37,988	37,14,595	36,74,660	—12,98,053	36,90,140	30,11,932	—6,19,845
TOTAL .	—12,48,876	2,31,07,525	2,30,82,401	—12,23,752	2,35,53,207	2,27,93,728	—4,64,273

Section R.—LOANS TO PRESIDENCY CORPORATIONS INCLUDING PORT TRUST.

85. The following is a statement of the transactions under this head :—

	1890-91.						
	Balance outstanding on 31st March 1890.	Amount advanced.	TOTAL.	Amount repaid.	Balance outstanding on 31st March 1891.	Interest realised, but not credited to Revenue.	Interest unpaid.
	R	R	R	R	R	R	R
Calcutta Municipality . .	60,11,610	...	60,11,610	...	58,00,571	2,11,039	
Do. Port Trust .	42,71,402	...	42,71,402	...	41,35,973	1,35,429	...
Kidderpore Dock Loan .	1,75,59,489	43,86,179	2,19,45,668	...	2,19,45,668	...	...
Calcutta Port Fund . .	17,65,000	...	17,65,000	...	17,65,000	...	..
TOTAL .	2,96,07,501	43,86,179	3,39,93,680	...	3,36,47,212	3,46,468	...

R.—LOANS TO MUNICIPALITIES.

86. The Loans to Municipalities outstanding at the close of each of the ten years are shown below :—

DEBTOR.	Outstanding at the close of 1889-90.	Outstanding.
	R	R
Calcutta Municipality	60,11,610	58,00,572
Do. Port Trust	42,71,402	41 35,973
Do. Port Fund	17,65,000	17,65,000
Port Commissioners for the Kidderpore Docks . . .	1,75,59,489	2,19,45,668
TOTAL .	2,96,07,501	3,36,47,213

Section RR.—PROVINCIAL ADVANCE AND LOAN ACCOUNTS.

87. The transactions for 1890-91 are shown in the following statement :—

	1890-91.			
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R
Advances to Cultivators—				
Loan under the Land Improvement Act, XIX of 1883	—2,24,315	53,774	28,309	—1,98,850
Advances to cultivators under Act XIII of 1884 .	—3,29,778	1,47,466	1,88,196	—3,70,508
Famine Advances . .	—119	492	10,782	—10,409
Advances under Special Law—				
Embankment and Drainage Advances—				
Zemindary Embankment Advances . . .	—1,14,491	72,866	35,892	—77,517
Drainage Advances—				
Amptah Drainage .	—52	...	...	—52
Howrah do. . .	—2,93,149	22	14,766	—3,07,893
Nuddea do. . .	—290	...	..	—290
Rajapore do. . .	—8,03,219	1	76,764	—8,79,982
Dancoone do. . .	—30,058	12,784	2,154	—19,428
Protapkhally do. . .	—12	..	...	—12
Loans to Landholders . .	—1,13,137	52,866	2,023	—62,294
Do. Mofussil Municipality	—55,339	71,936	1,80,000	—1,63,403
Do. District and other Local Fund Committees . .	...	1,05,000	2,10,000	—1,05,000
Do. Port Funds . .	...	...	63,455	—63,455
TOTAL .	—19,63,959	5,17,207	8,12,341	—22,59,093

Section T.—REMITTANCE.

(a) Cash Remittances.

88. This head comprises the following remittances :—

	1889-90.				1890-91.		
	Closing Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Cash Remittances between Treasuries . . .	—55,347	8,86,11,782	8,85,49,267	7,168	7,93,61,822	7,93,79,105	—10,115
Forest Remittances . .	—61,626	11,65,934	11,43,759	—39,451	10,96,626	10,88,347	—31,172
Customs ditto . . .	...	2,57,22,272	2,57,22,272	...	2,66,17,097	2,66,17,137	—40
Opium ditto . . .	+3,700	76,99,815	77,02,911	604	92,54,821	92,55,425	...
Judicial ditto . . .	...	57,217	57,217	...	87,471	87,471	...
Miscellaneous . . .	...	...	...	...	4,446	...	+4,446
Small Coin Department .	...	1,99,625	1,99,625	...	1,06,200	1,06,200	...
TOTAL .	—1,13,273	12,34,56,645	12,33,75,051	—31,679	11,65,28,483	11,65,33,685	—36,881

(b) Bill Remittances.

89. The bill remittances are as follows :—

	1889-90.				1890-91.		
	Closing Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Supply Bills . . .	80,790	92,58,833	93,33,419	6,204	1,12,29,607	1,11,81,811	54,000
Foreign Bills . . .	500	85,641	85,407	734	29,310	28,010	2,034
Remittance Transfer Receipts	4,70,593	67,62,924	65,22,100	7,11,417	28,51,918	33,02,585	2,60,750
Foreign ditto ditto .	5,195	2,66,972	2,67,225	4,942	2,38,163	2,36,471	6,634
TOTAL .	5,57,078	1,63,74,370	1,62,08,151	7,23,297	1,43,48,998	1,47,48,877	3,23,418

(c) Remittances adjusted in the Central Books.

90. These comprise the following :—

	1889-90.			1890-91.		
	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R
Foreign Remittances . . .	1,25,79,470	12,63,19,844	—11,37,40,374	1,32,53,590	11,89,25,672	—10,56,72,082
Stock Notes Transfers . . .	100	100	...	...	...	...
TOTAL .	1,25,79,570	12,63,19,944	—11,37,10,374	1,32,53,590	11,89,25,672	—10,56,72,082

(d) Accounts Current between Presidencies.

91. The remittance transactions with other provinces shown under this head are as follows :—

	1889-90.			1890-91.		
	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R
India	6[illegible],60,098	1,20,97,062	40,63,036	1,11,20,541	74,76,112	36,44,429
Central Provinces	6,08,903	5,222	6,03,681	4,62,701	13,656	4,49,045
British Burma	58,929	1,43,586	—84,657	56,815	1,37,289	—80,474
Assam	45,26,934	1,57,618	43,69,316	41,58,944	1,74,718	39,84,226
N.-W. Provinces	1,39,19,488	53,25,402	85,94,086	1,24,61,692	4,81,452	1,19,80,240
Punjab	76,834	39,006	37,828	65,224	36,205	29,018
Madras	3,04,979	1,45,086	1,59,893	3,65,794	1,50,465	2,15,330
Bombay	61,090	17,127	43,963	69,948	19,627	50,321
TOTAL .	3,57,17,255	1,79,30,109	1,77,87,146	2,87,61,659	84,89,524	2,02,72,135

(e) Accounts Current between Departments.

92. This head includes the transactions with other Departments:—

	1889-90.			1890-91.		
	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R
Account, Civil and Post Office	1,92,34,262	2,15,09,757	−22,75,495	2,10,14,580	2,20,00,253	−9,85,673
Ditto Telegraph	18,20,738	3,48,166	14,72,572	17,65,616	3,59,564	14,06,052
Ditto Marine	2,45,743	15,20,161	−12,74,418	1,67,585	7,36,848	−5,69,263
Military, Bengal, Eastern Circle	3,65,080	66,15,004	−62,49,924	8,25,312	59,45,127	−51,19,815
Ditto Western Circle	611	4,49,562	−4,48,951	17,486	4,70,636	−4,53,150
Military, Madras	3,448	2,75,772	−2,72,324	3,919	2,67,829	−2,63,910
Ditto, Bombay	1	33,723	−33,722	409	22,579	−22,170
Public Works, Ordinary and Railway Branches	2,13,35,018	2,71,97,676	−58,62,658	1,96,28,425	2,48,73,843	−52,45,418
TOTAL	4,30,04,901	5,79,49,821	−1,49,44,920	4,34,23,332	5,46,76,679	−1,12,53,347

(f) Remittance Account between England and India.

93. The figures under this head are—

	1889-90.			1890-91.		
	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R
Her Majesty's Imperial Government	87,119	1,295	85,824	96,729	2,154	94,575
Her Majesty's Indian Government, London	2,70,344	12,476	2,57,868	52,731	1,574	51,157
TOTAL	3,57,463	13,771	3,43,692	1,49,460	3,728	1,45,732

Section V.—CASH BALANCE.

94. The cash balance in the Treasuries on the last day of each of the two years under comparison is shown below:—

	R
On 31st March 1890	1,82,41,774
On 31st March 1891	2,10,03,289

THE TREASURY, CALCUTTA,
The 6th June 1892.

R. E. HAMILTON,
Offg. Accountant General, Bengal.

Appendix A.

BENGAL.

Receipts, 1890-91.

Heads of Revenue.	Bengal.			Total.
	Imperial.	Provincial.	Local.	
A.—Principal Heads of Revenue.	R	R	R	R
I. Land Revenue . .	3,11,24,207	76,95,191	...	3,88,19,398
II. Opium . . .	5,97,10,987	...	...	5,97,10,987
III. Salt	2,30,66,657	1,28,226	...	2,31,94,883
IV. Stamps . . .	35,61,731	1,06,85,195	...	1,42,46,926
V. Excise on Spirits and Drugs . . .	78,48,632	26,16,210	...	1,04,64,842
VI. Provincial Rates . .		43,19,933	37,99,009	81,18,942
VII. Customs . . .	47,64,799	57,973	...	48,22,772
VIII. Assessed Taxes . .	21,19,441	21,19,441	...	42,38,882
IX Forest	3,63,696	3,63,696	...	7,27,392
X. Registration . . .	6,19,540	6,19,539	...	12,39,079
Total .	13,31,79,690	2,86,05,404	37,99,009	16,55,84,103
B.—Interest.				
XII. Interest . . .	12,48,163	92,509	48,848	13,89,520
Total .	12,48,163	92,509	48,848	13,89,520
C.—Post Office and Telegraph.				
XIII. Post Office . . .		...	12,950	12,950
XIV. Telegraph . . .		129	...	129
Total .		129	12,950	13,079
D.—Receipts by Civil Department.				
XVIA. Law and Justice—Courts of Law . . .		8,96,337	...	8,96,337
XVIB. Law and Justice—Jails .		7,66,293	...	7,66,293
XVII. Police		4,51,678	4,50,903	9,02,581
XVIII. Marine . . .		9,18,736	...	9,18,736
XIX. Education . . .		5,75,686	33,092	6,08,778
XX. Medical . . .		1,42,812	6,735	1,49,547
XXI. Scientific and other Minor Departments . .		1,77,394	14,681	1,92,075
Total .		39,28,936	5,05,411	44,34,347
Carried over .	13,44,27,853	3,26,26,978	43,66,218	17,14,21,049

Appendix A—*continued.*

HEADS OF REVENUE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward .	13,44,27,853	3,26,26,978	43,66,218	17,14,21,049
E.—Miscellaneous.				
XXII.—Receipts in aid of Superannuation . .	1,81,835	1,26,507	...	3,08,342
XXIII.—Stationery and Printing . . .	55,632	2,94,147	...	3 49,779
XXV.—Miscellaneous . .	2,09,802	7,70,249	1,89,900	11,69,951
TOTAL .	4,47,269	11,90,903	1,89,900	18,28,072
F.—Famine.				
G.—Revenues from Productive Public Works.				
Railways.				
XXVI.—State Railways Gross earning . . .	...	1,46,45,003	...	1,46,45,003
TOTAL .	...	1,46,45,003	...	1,46,45,003
J.—Irrigation.				
XXIX.—Major Works (Direct Receipts) . .	...	13,46,728 P. W.	...	13,46,728 P. W.
XXX.—Minor Works . .	...	93,637 8,44,062	10,228 ...	1,03,865 Civil 8,44,062 P. W.
TOTAL .	...	22,84,427	10,228	22,94,655
Buildings and Roads.				
XXXII.—Civil Works . .	...	2,64,451 Civil 4,72,445 P. W.	3,73,539 Civil	6,37,990 Civil 4,72,445 P. W.
TOTAL .	...	7,36,896	3,73,539	11,10,435
Contribution.				
Contribution from Provincial to Local	...	...	8,94,450	8,94,450
TOTAL .	13,48,75,122	5,14,84,207	58,34,335	19,21,93,664
Provincial and Local Deficit .	...	12,03,773	3,35,002	15,38,775
GRAND TOTAL .	13,48,75,122	5,26,87,980	61,69,337	19,37,32,439

Appendix B.

BENGAL.

Outgoings, 1890-91.

HEADS OF EXPENDITURE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
A.—Direct Demand on the Revenues.				
1. Refunds and Drawbacks .	4,88,766	1,48,135	265	6,37,166
2. Assignment and Compensation.	1,22,489	1,63,447	...	2,85,936
3. Land Revenue . . .	...	36,30,963	...	36,30,963
4. Opium (including cost of produce)	2,17 66,162	...	...	2,17,66,162
5. Salt (including cost of produce)	...	68,258	...	68,258
6. Stamps	1,21,321	3,63,961	...	4,85,282
7. Excise	4,88,917	1,62,972	...	6,51,889
8. Provincial rates . .	...	4,05,650	19,566	4,25,216
9. Customs	...	5,42,113	...	5,42,113
10. Assessed taxes . . .	87,931	87,930	...	1,75,861
11. Forest	2,06,666	2,06,666	...	4,13,332
12. Registration . . .	3,14,871	3,14,872	...	6,29,743
TOTAL .	2,35,97,123	60,94,967	19,831	2,97,11,921
B.—Interest.				
13. Interest on ordinary debt .	168	84,461	...	84,629
14. Interest on other obligations	1,06,715	...	...	1,06,715
TOTAL .	1,06,883	84,461	...	1,91,344
C.—Post Office, Telegraph, and Mint.				
15. Post Office . . .	...	...	3,59,389	3,59,389
16. Telegraph . . .	...	—481	...	—481
TOTAL .	...	—481	3,59,389	3,58,908
Carried over .	2,37,04,006	61,78,947	3,79,220	3,02,62,173

Appendix B—*continued.*

HEADS OF EXPENDITURE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward	2,37,04,006	61,78,947	3,79,220	3,02,62,173
D.—Salaries and Expenses of Civil Department.				
18. General Administration	2,74,009	15,84,964	2,75,645	21,34,618
19A. Law and Justice (Courts of Law)	...	82,40,807	...	82,40,807
19B. Law and Justice (Jails)	...	20,40,307	...	20,40,307
20. Police	30,456	58,65,884	29,629	59,25,969
21. Marine	...	9,40,470	...	9,40,470
22. Education	...	25,24,854	10,08,451	35,33,305
23. Ecclesiastical	1,77,509	...	...	1,77,509
24. Medical	...	15,65,936	58,921	16,24,857
25. Political	74,578	21,801	...	96,379
26. Scientific and other Minor Departments	1,29,502	2,97,048	16,836	4,43,386
TOTAL	6,86,054	2,30,82,071	13,89,482	52,57,629
E.—Miscellaneous.				
27. Territorial and Political Pensions	12,46,855	...	...	12,46,855
28. Civil furlough and absentee allowance	2,018	...	...	2,018
29. Superannuation allowances	1,701	15,13,417	16,515	15,31,633
30. Stationery and Printing	13,34,364	11,51,087	47,885	25,33,336
32. Miscellaneous	24,609	2,25,640	55,136	3,05,385
TOTAL.	26,09,547	28,90,144	1,19,536	56,19,227
33. Famine relief	...	12,682	1,618	14,300
	...	12,682	1,618	14,30
Railway Revenue Accounts.				
37. Construction of railway	...	13,040	...	13,040
38. State Railways	...	35,81,548 Civil 71,30,816 P. W.	...	35,81,548 Civil 71,30,816 P. W.
40. Subsidised railways	...	5,129 P. W.	...	5,129 P. W.
41. Miscellaneous railway expenditure	...	79,914 P. W.	...	79,914 P. W.
TOTAL	...	1,07,97,407	...	1,07 97,407
Carried over	2,69,99,607	4,29,61,251	18,89,856	7,18,50,714

Appendix B—*concluded.*

HEADS OF EXPENDITURE.	BENGAL			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward	2,69,99,607	4,29,61,251	18,89,856	7,18,50,714
Irrigation.				
42. Major Works	...	P. W. 13,51,272 Civil 23,81,997	...	P. W. 13,51,272 Civil 23,81,997
43. Minor Works	...	Civil 11,508 P. W. 15,02,988	Civil 9,864	Civil 21,372 P. W. 15,02,988
TOTAL	...	52,47,765	9,864	52,57,629
K.—Buildings and Roads.				
45. Civil Works	...	Civil 65,416 P. W. 35,06,058	Civil 42,69,617	Civil 43,35,033 P. W. 35,06,058
TOTAL	...	35,71,474	42,69,617	78,41,091
Contribution.				
A-3. Contribution	...	8,94,450	...	8,94,450
TOTAL CHARGES	2,69,99,607	5,26,87,980	61,69,337	8,58,56,924

FINANCIAL DEPARTMENT.

FINANCE.

No. 915F.

CALCUTTA, THE 3RD MARCH 1892.

FROM H. H. RISLEY, ESQ.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

SIR,

I AM directed to acknowledge the receipt of your letter No. 685, dated the 17th February 1892, sanctioning an increase of the Budget grant for expenditure on the Eastern Bengal State Railway by Rs. 6,50,000, and making certain inquiries concerning the Provincial closing balance for the current year.

Revenue Finance Accounts of State Railways for 1890-91.

2. The closing balance of 1890-91 is taken by the Accountant-General at Rs. 24,81,116. It should, however, be Rs. 24,85,811. The difference is due to the Accountant-General having shown State Railway receipts at Rs. 1,46,43,089, instead of Rs. 1,46,45,003, and State Railway working expenses at Rs. 71,33,599, instead of Rs. 71,30,817. The correct opening balance for the current year is therefore Rs. 24,86,000.

3. On the receipt side the Accountant-General's original revised estimate, which is referred to in your letter under reply, requires correction in the following particulars :—

	Accountant-General's revised estimate adopted in his notes, submitted to the Government of India on the 21st January 1892.	Accountant-General's revised estimate adopted in the second edition of his notes, submitted to the Government of India on the 15th February 1892.
	Rs.	Rs.
I.—Land Revenue	99,19,000	1,06,28,000
IV.—Stamps	1,10,63,000	1,10,25,000
V.—Excise	27,12,000	27,37,000
VI.—Provincial Rates	43,50,000	43,80,000
VIII.—Assessed Taxes	21,35,000	21,50,000
XVI.—Courts of Law	8,60,000	8,70,000
„ —Jails	7,90,000	7,70,000
XX.—Medical	1,44,000	1,50,000
XXVI—Railways	1,55,90,000	1,58,30,000
XXX.—Irrigation, Minor Works by Public Works Department ...	8,38,000	8,38,000

Accountant-General's letter No. 286Bt., dated 19th February 1892.

4. Under I.—Land Revenue, Rs. 7,09,000 have been added by the Accountant-General as his estimate of the probable amount of the assignment sanctioned by the Government of India to meet a portion of the excess charges incurred in the administration of the South Lushai country and on survey and settlement. The estimates under the other heads have been modified by the Accountant-General, with reference to the results of the year, and may be accepted subject to the following corrections. The Public Works Department having surrendered Rs. 15,000 from the grant for works for the remodelling of of the Hidgellee Tidal Canal for 1891-92, a corresponding reduction has been made in the Imperial assignment under Land Revenue for the purpose. The

Provincial share of Land Revenue has therefore been placed at Rs. 1,06,13,000. Having regard to the fact that the receipts from Jails amounted to Rs. 7,66,293 in 1890-91, and show an increase of Rs. 15,000 in the first nine months of the current year, the Lieutenant-Governor thinks that the estimate as now revised may safely be put at Rs. 7,80,000, or the original revised estimate of Rs. 7,90,000 retained. Under XXVI Railways, it is observed that the Accountant-General has corrected a mistake of Rs. 2,40,000 which occurred in his original estimate, and an increase of Rs. 50,000 has since been reported by the Public Works Department, making the Provincial share Rs. 1,58,80,000. On the other hand, owing to the distribution of the increase between the broad-gauge and narrow-gauge sections, this amount has to be reduced by Rs. 1,55,000, so that the correct figure is Rs. 1,57,25,000. Lastly, under XXX, Minor Works, the Public Works report a reduction of Rs. 3,000.

5. The effect of these corrections and modifications on the total of receipts for the current year is shown in the following statement:—

Estimate passed by Government of India.	Revised estimate of Accountant-General adopted in the first edition of his notes.	Revised estimate of Accountant-General adopted in the second edition of his notes.	Revised estimate now proposed.
Rs.	Rs.	Rs.	Rs.
5,47,57,000	5,50,17,000	5,59,94,000	5,58,81,000

The increase on the original estimate is Rs. 11,24,000, of which Rs. 7,09,000 is due to the assignment sanctioned for Lushai and Survey and Settlement charges.

6. Turning now to the expenditure side of the account, the following alterations require notice:—

		Accountant-General's revised estimate adopted in the first edition of his notes.	Accountant-General's revised estimate adopted in the second edition of his notes.	
		Rs.	Rs.	
2.	Assignments and compensations ...	1,50,000	1,63,000	Raised with reference to actuals.
20.	Police ...	57,81,000	58,31,000	Due to Lushai charges.
21.	Marine ...	9,40,000	9,30,000	
22.	Education ...	25,59,000	25,65,000	Raised with reference to actuals.
26.	Scientific and other Minor Departments ...	3,16,000	3,06,000	

7. Besides these items dealt with by the Accountant-General, the following heads of expenditure also demand consideration:—

5. Salt Expenditure.—The budget estimate passed by the Government of India was Rs. 31,000, the revised Rs. 50,000. But the actuals for the first nine months of the current year amount only to Rs. 23,241, and it seems that the expenditure is hardly likely to exceed Rs. 30,000.

19. Jails: Expenditure.—The actuals of the past nine months show a decrease of Rs. 68,000 as compared with the corresponding period of 1890-91, and in view of this fact the Accountant-General's estimate of Rs. 20,00,000 may probably be reduced to Rs. 19,50,000.

38. Railways: Working Expenses.—Under this head a reduction, or at any rate a postponement, of expenditure has been effected under the orders of the Lieutenant-Governor, amounting to Rs. 3,82,000, so that the estimate, as now amended, will stand at Rs. 95,78,000.

42. Irrrigation, Major Works—Working Expenses.—Rs. 14,30,000 shown in the Accountant-General's first revised estimate have been reduced to Rs. 14,23,000.

43. Minor Works and Navigation—By Public Works Department.—Rs. 17,01,000 of revised estimate have been reduced to Rs. 16,69,000.

45. Civil Works—By Public Works Department.—Rs. 38,63,000, entered in revised estimate, has been reduced to Rs. 37,43,000, being a saving of Rs. 1,20,000.

Civil Works—By Civil Officers.—Of Rs. 2,11,000 the revised estimate will be reduced to Rs. 2,03,000 on account of probable savings amounting to Rs. 8,000 in the Lushai Hills District, recently reported to Government.

8. The net results of the above calculation are shown in the following statement :—

1891-92.

	Rs.
Opening balance (corrected)	24,86,000
Total receipts as in paragraph 5 above	5,58,81,000
	5,83,67,000
Total expenditure	5,63,97,000
Estimated closing balance	19,70,000

9. In paragraph 4 of your letter, objection is taken to the fact that expenditure has been incurred in excess of the sanctioned estimate of the year, and in paragraph 7, it is requested that an explanation may be furnished of the circumstances under which "expenditure has been allowed to proceed to such an extent as to reduce the closing balance of the year below the minimum." Considering that the reasons and facts which led to this reduction of the balance are already well known to the Government of India, the Lieutenant-Governor is a little surprised that such an explanation should have been called for from him. The explanation is that items of expenditure have been thrown upon this Treasury, the debit of which to Provincial charges was never anticipated. Against the justice of that debit the Lieutenant-Governor has strongly and persistently protested. The Government of India have not attempted to answer his arguments, but has used its power to override his protests. The charges* which Provincial revenues have been required to meet under the heads of Lushai Administration, Survey and Settlement, increase to the strength of the Civil Courts, loss on the transfer of the Tirhoot State Railway and increase of Revenue expenditure on the Eastern Bengal State Railway, even after deducting the comparatively petty sum which the Government of India has agreed to grant, amount to more than the minimum balance which the Province is required to maintain. In respect of these items, separate protests have been addressed to the Government of India against the interpretation which it is proposed to put upon the contract between the Supreme and Provincial Governments. But for these unexpected and (in the opinion of this Government) unjustifiable debits the Provincial balance would on the 31st March 1892 have exceeded forty lacs of rupees.

	Rs.
*Lushai (for 2 years)	14,00,000
Survey and settlement (loss on whole term of contract) ...	5,19,000
Tirhoot State Railway (to 30th June 1891)	2,07,000
Civil Courts ...	1,39,000
Renewals on Northern Bengal Railway to provide second-hand permanent way for the Barsoi-Kishenganj extension (about)	6,00,000
Total ...	28,65,000

Out of this, the Government of India has undertaken to grant Rs. 7,09,000, leaving the province to pay Rs 21,56,000.

10. In spite of the difference of opinion which has arisen between this Government and the Financial Department of the Government of India, the Lieutenant-Governor has loyally endeavoured to carry out their instructions about reducing expenditure, as far as could be done without injury to the Administration. Notwithstanding the fact that when your letter of 12th December 1891 was received, Sir Charles Elliott did not conceive it possible that the claim of the Government of India to charge the Lushai, Settlement, and other expenditure to Provincial Revenues would be persisted in, His Honour has effected reductions of expenditure, amounting in all to Rs. 5,41,000.

I have the honour to be,

SIR,

Your most obedient servant,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

M. E. D.—Reg. No. 8368C—104—4 3-92.

Statement showing the actual Receipts and Expenditure of Provincial Services for 1890-91 *and the Revised Estimates for* 1891-92.

RECEIPTS.	Actuals, 1890-91.	Revised estimate, 1891-92.
	Rs.	Rs.
Opening balance	36,76,546	24,86,000
Principal Heads of Revenue—		
I.—Land Revenue	76,95,192	1,06,13,600
III.—Salt	1,28,226	1,25,000
IV.—Stamps	1,06,85,195	1,10,25,000
V.—Excise	26,16,210	27,37,000
VI.—Provincial rates	45,19,933	43,80,000
VII.—Customs	57,973	58,000
VIII.—Assessed taxes	21,19,441	21,50,000
IX.—Forests	3,63,696	4,07,000
X.—Registration	6,19,540	6,50,000
Total ...	2,86,65,406	3,21,45,000
XII.—Interest	92,509	1,23,000
Post Office, Telegraph and Mint . .		
XIV.—Telegraphs	129	... ..
Receipts by Civil Department—		
XVI.—Law and Justice—		
Courts of Law	8,96,337	8,70,000
Jails	7,66,293	7,80,000
XVII.—Police	4,51,677	4,40,000
XVIII.—Marine	9,18,736	9,70,000
XIX.—Education	5,75,686	6,00,000
XX.—Medical	1,42,812	1,50,000
XXI.—Scientific and other Minor Departments	1,77,394	1,72,000
Total ..	39,28,935	39,82,000
Miscellaneous—		
XXII.—Receipts in aid of Superannuation	1,26,507	1,17,000
XXIII.—Stationery and Printing ..	2,94,147	1,41,000
XXV.—Miscellaneous .	7,70,248	8,63,000
Total ...	11,90,902	11,21,000
Railways—		
XXVI.—State Railways (gross earnings)...	1,46,45,003	1,57,25,000
Irrigation—		
XXIX.—Major Works (direct receipts)	13,46,727	14,42,000
XXX.—Minor Works and Navigation—		
By Public Works Department	8,44,062	8,35,000
By Civil Department	93,637	1,08,000
Total ..	22,84,426	23,85,000
Buildings and roads—		
XXXII.—Civil works—		
By Public Works Department	.....	1,50,000
By Civil Department .	...	2,50,000
Total ...	7,36,896	4,00,000
Contributions	...	.. .
Total .	5,14,84,206	5,58,81,000
GRAND TOTAL	5,51,60,752	5,83,67,000

EXPENDITURE.	Actuals, 1890-91.	Revised estimate, 1891-92.
	Rs.	Rs.
Direct demand on the revenues—		
1. Refunds and drawbacks	1,48,135	1,69,000
2. Assignments and compensations ...	1,63,447	1,62,000
3. Land Revenue	36,30,963	39,98,000
5. Salt	68,258	30,000
6. Stamps	3,63,961	3,44,000
7. Excise	1,62,972	1,60,000
8. Provincial rates	4,05,651	4,52,000
9. Customs	5,42,113	5,25,000
10. Assessed taxes	87,931	90,000
11. Forests	2,06,666	2,42,000
12. Registration	3,14,871	3,38,000
Total ...	60,94,968	65,11,000
13. Interest on ordinary debt	84,461	99,000
Post Office, Telegraph and Mint—		
16. Telegraphs	—481	... ..
Salaries and expenses of Civil Department.		
18. General Administration ..	15,84,904	16,01,000
19. Law and Justice { Courts of Law..	82,40,807	84,10,000
19. Law and Justice { Jails . ..	20,40,307	19,50,000
20. Police	58,65,884	58,31,000
21. Marine	9,40,470	9,30,000
22. Education	25,24,854	25,65,000
24. Medical	15,65,936	15,65,000
25. Political	21,801	12,000
26. Scientific and other Minor Departments.	2,97,048	3,06,000
Total ...	2,30,62,071	2,31,70,000
Miscellaneous—		
29. Superannuation, &c.	15,13,417	15,88,000
30. Stationery and printing	11,51,087	11,19,000
32. Miscellaneous . .	2,25,640	2,07,000
Total	28,90,144	29,14,000
Famine Relief and Insurance—		
33. Famine relief	12,682	5,000
37. Construction of Railways .	...	12,000
Railways (Revenue account)—		
38. State Railways—		
Working expenses	71,30,817	95,78,000
Interest on debt .	35,81,548	37,04,000
40. Subsidized Companies—Land, &c.	5,129	4,000
41. Miscellaneous Railway expenditure	79,913	78,000
Total	1,07,97,407	1,33,64,000
Irrigation—		
42. Major Works—		
Working expenses	13,51,272	14,23,000
Interest on debt	23,81,997	24,03,000
43. Minor Works and Navigation—		
By Public Works Department	15,02,988	16,69,000
.. Civil Department	11,508	2,000
Total .	52,47,765	54,97,000
Buildings and Roads—		
45. Civil Works—		
By Public Works Department	... ..	37,43,000
.. Civil Department	.... .	2,03,000
Total ...	35,71,474	39,46,000
Contributions	8,94,450	8,79,000
Total ...	5,26,74,941	5,63,97,000
Closing balance	24,85,811	19,70,000
GRAND TOTAL .	5,51,60,752	5,83,67,000
Provincial surplus (+) or deficit	—11,90,735	—5,16,000

E. J. H.—Reg. No. 7488C—35—12-3-92.

BUDGET ESTIMATE OF REFUNDS AND DRAWBACKS, 1892-93.

[FILE F $\frac{1\text{-E}}{53}$ 1.]

No. 441Bt., dated Calcutta, the 9th December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 1.—REFUNDS AND DRAWBACKS.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	REVISED ESTIMATE, 1891-92.		ESTIMATE, 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF EXPENDITURE.													
Imperial.													
Revenue Refunds	4,87,529	4,50,000	2,54,859	2,87,817	5,42,676	43,000	.....			4,39,692	4,93,000	4,93,000	*Vide* details.
Drawbacks	1,635	1,000	809	1,750	2,539	.....	.....			1,500	1,000	1,000	
Total Imperial ...	4,89,164	4,51,000	2,55,668	2,89,547	5,45,215	.....	.....	5,51,000	[illegible]	4,41,192	4,94,000	4,94,000	
Provincial.													
Revenue Refunds	1,49,349	1,49,000	69,318	92,749	1,62,067	.....	3,000	1,49,000	1,61,000	1,11,327	1,46,000	1,60,000	*Vide* details.
GRAND TOTAL ...	6,38,513	6,00,000	3,24,986	3,82,296	7,07,282	43,000	3,000	7,00,000	7,12,000	5,52,519	6,40,000	6,54,000	

Details.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE, 1892-93.		Passed by Government.	EXPLANATORY REMARKS
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
REVENUE REFUNDS, IMPERIAL.										
Imperial Heads.										
Opium	7	1,000	4	31	35		.....	1,000	1,000	Based on the average actuals of the past three years.
Salt	2,09,375	2,25,000	1,17,239	77,627	1,94,866		2,23,400	2,25,000	2,25,000	
Customs	1,73,029	1,24,000	89,944	1,26,630	2,16,574		1,45,060	1,60,000	1,60,000	The actuals of the first six months of 1891-92 include unusually large refunds on account of export duties; but as both the past and current years show an increased charge under this head, I have raised the estimate to Rs. 1,60,000.
Total Imperial Heads ...	3,82,411	3,50,000	2,07,187	2,04,288	4,11,475		3,68,460	3,86,000	3,86,000	
Divided Heads, Imperial Shares.										
Land Revenue	40,242	34,000	18,331	(a)49,746	68,077		17,711	37,500	37,500	Based on average actuals of the past three years. (a) Includes a special refund of Rs. 45,373, being the amount paid into the Singbhoom Treasury on account of compensation for lands acquired for the Bengal Nagpore Railway.
Stamps	33,612	31,000	16,390	19,829	36,219		27,861	32,000	32,000	Based on past actuals.
Excise	5,413	14,000	2,284	3,479	5,763		5,739	15,000	15,000	
Assessed Taxes	24,509	19,500	10,002	9,779	19,781		19,931	20,000	20,000	
Forest	336	250	163	96	259		.....	500	500	
Registration	1,013	1,250	493	609	1,102		.....	2,000	2,000	
Total Divided Heads, Imperial Shares	1,05,118	1,00,000	47,672	83,529	1,31,201		71,232	1,07,000	1,07,000	
Total Revenue Refunds, Imperial	4,87,529	4,50,000	2,54,859	2,87,817	5,42,676		4,39,692	4,93,000	4,93,000	

GRANT 1.—REFUNDS AND DRAWBACKS—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE, 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
REVENUE REFUNDS, PROVINCIAL.										
Provincial Heads.										
Provincial Rates	7,306	18,500	2,529	4,994	7,523		.....	10,000	13,000	Based on the average actuals of the past three years.
Salt (other than salt duty) ...	.....	.....	.....	1	1		.....	.....	.....	
Customs (other than export and import duty)	137	500	64	66	130		.....	.....		
Total Provincial Heads ...	7,443	19,000	2,593	5,061	7,654		.....	10,000	[illegible]	
Divided Heads, Provincial Shares.										
Land Revenue	13,413	11,000	6,109	(a)16,582	22,691		5,904	12,500	12,500	(a) *Vide* remarks in page 1.
Stamps	1,00,838	93,000	49,197	59,462	1,08,659		83,584	96,000	97,000	Based on past actuals.
Excise	1,804	5,000	761	1,159	1,920		1,909	5,000	5,000	
Assessed Taxes	24,592	19,500	10,002	9,780	19,782		19,230	20,000	20,000	
Forest	336	250	162	96	258		.....	500	500	
Registration	1,013	1,250	494	609	1,103		.....	2,000	2,000	
Total Divided Heads, Provincial Share	1,41,996	1,30,000	66,725	87,688	1,54,413		1,11,327	1,36,000	1,37,000	
Total Revenue Refunds, Provincial	1,49,349	1,49,000	69,318	92,749	1,62,067		1,11,327	1,46,000	1,50,000	
STAMPS.										
Compromised suits	45,235	42,000	18,794	26,660	45,454		42,440	42,000	1,20,000	
Retrial	4,501	2,500	2,126	4,105	6,231		2,524	3,000		
Spoilt stamp paper—										
Judicial stamps	22,536	20,500	10,606	10,018	20,624		22,658	22,000		
Non-judicial stamps ...	29,909	28,000	16,714	23,083	39,797		28,378	30,000		
Miscellaneous stamp refunds—										
Judicial stamps	25,840	24,000	13,760	12,890	26,650		12,806	24,000		
Non-judicial stamps ...	6,428	7,000	3,595	2,526	6,121		2,379	7,000		
Total Stamps ...	1,34,449	1,24,000	65,595	79,282	1,44,877		1,11,445	1,28,000	1,20,000	
PROVINCIAL RATES.										
Public Works Cess	6,711	18,500	2,529	4,994	7,523		.....	10,000	13,000	
Road Cess										
Ditto Management of Wards' Estates	595									
Total Provincial Rates ...	7,306	18,500	2,529	4,994	7,523		.....	10,000	13,000	

E. J. H.—Reg No. 6239C—128—22-12-91.

[FILE F $\frac{1\text{-E}}{53}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 21ST DECEMBER 1891.

RESOLUTION No. 5484.

READ—

Memorandum from the Accountant-General, Bengal, No. 441Bt., dated the 9th December 1891, submitting the Estimate of Refunds and Drawbacks for the year 1892-93.

The following table compares the Accountant-General's estimates for 1892-93 with the actuals of the past years:—

	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Average of past three years.	Estimate, 1892-93.
REFUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opium ...	1,232	481	660	7	383	1,000
Salt (Imperial) ...	2,02,044	2,26,413	2,36,190	2,09,375	2,23,993	2,25,000
Customs (Imperial)	1,25,323	1,38,785	1,06,653	1,73,029	1,39,489	1,60,000
„ (Provincial)	328	54	736	137	309	.....
Land Revenue ...	44,106	47,962	46,282	53,655	49,300	50,000
Stamps ...	1,30,456	1,21,924	1,19,646	1,34,450	1,25,340	1,28,000
Excise ...	8,738	26,933	20,932	7,217	18,361	20,000
Assessed Taxes ...	42,411	41,415	33,240	49,004	41,220	40,000
Forest ...	651	66	181	672	306	1,000
Registration ..	4,073	3,158	2,530	2,026	2,571	4,000
Provincial Rates ...	21,148	7,616	24,935	7,306	13,286	10,000
Total ...	5,80,510	6,14,807	5,91,985	6,36,878	6,14,558	6,39,000
Drawbacks ...	1,218	1,132	1,464	1,635	1,410	1,000
GRAND TOTAL ...	5,81,728	6,15,939	5,93,449	6,38,513	6,15,968	6,40,000

2. The variations under the different Imperial heads of the estimates for 1892-93 have been explained by the Accountant-General, and his figures are accepted. The Accountant-General has placed the revised estimate for the current year at Rs. 5,51,000 against Rs. 4,51,000 originally provided. This figure is also accepted in view of the actuals for the first six months of the year, amounting to Rs. 2,89,547.

3. The revised estimate of Provincial expenditure for the current year has been placed by the Accountant-General at Rs. 1,49,000 against Rs. 1,62,067, the actuals of the twelve months ending 30th September 1891. The actuals of the first six months of 1891-92 include a special refund of about Rs. 11,000, being one-fourth of the total compensation paid for lands acquired for the Bengal-Nagpore Railway. The revised estimate will be raised to Rs. 1,61,000. His estimate for next year, amounting to Rs. 1,46,000, will also be raised to Rs. 1,50,000 with reference to the actuals of 1889-90 and 1890-91, amounting to Rs. 1,50,185 and Rs. 1,49,349, respectively.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Board of Revenue, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 5485-86.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 22nd December 1891.

E. J. H.—Reg. No. 6240C—129—22-12-91.

ESTIMATE OF ASSIGNMENTS AND COMPENSATIONS, 1892-93.

[FILE F $\frac{1\text{-E}}{3}$ 1.]

No. 422Bt., dated Fort William, the 1st December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 2.—ASSIGNMENTS AND COMPENSATIONS.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			DIFFERENCE BETWEEN THE ESTIMATE OF 1891-92 AND 1892-93.		REVISED ESTIMATE, 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.	Proposed by the Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.													
Pensions in lieu of resumed lands ...	15,587	11,000	10,847	4,896	15,743	.....	.....			11,327	11,000	11,000	Actuals include arrear payments. *Vide* details.
Sayer compensations ...	30,471	46,000	15,964	22,284	38,248	.....	7,000			38,653	39,000	39,000	
Salt and opium compensations	25,000	25,000	12,500	12,500	25,000	.....	.....			.....	25,000	25,000	
Miscellaneous	51,432	50,000	49,927	1,199	51,126	.....	.....			.....	50,000	50,000	
Total Imperial ...	1,22,490	1,32,000	89,238	40,879	1,30,117	.....	7,000	1,32,000	1,[illegible],000	49,980	1,25,000	1,25,000	
PROVINCIAL.													
Malikana	1,63,446	1,55,000	80,156	73,818	1,53,974	10,000	.....	1,55,000	1,60,000	1,65,473	1,65,000	1,65,000	
GRAND TOTAL ...	2,85,936	2,87,000	1,69,394	1,14,697	2,84,091	10,000	7,000	2,87,000	2,[illegible]	2,15,453	2,90,000	2,90,000	
DETAILS.													
Pensions in lieu of resumed lands ...	15,587	11,000	10,847	4,896	15,743					11,327	11,000	11,000	
Sayer Compensations.													
Compensation to Kissen Persaud Surma *alias* Raja Baboo, on account of Jowar Narsingunge, in the name of Luckinaran Thackoor	183	7,000	—108	7,597	7,489					6,760	7,000	7,000	
Compensations not exceeding Rs. 5,000 per annum	30,288	39,000	16,072	14,687	30,759					31,893	32,000	32,000	The sanctioned estimate for 1891-92 included a provision of Rs. 4,000 on account of tomb allowance in Burdwan and Rs. 3,000 for arrear payment in Rajshahye. Both items have been omitted, as no payment has been made in respect of the tomb allowance for some years past, and the arrears in Rajshahye have been disbursed in the current year.
Total Sayer ...	30,471	46,000	15,964	22,284	38,248					38,653	39,000	39,000	
Salt Compensation.													
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1849	20,000	20,000	10,000	10,000	20,000					.....	20,000	20,000	
Opium Compensation.													
Compensation payable under Convention with the French Government, dated 16th July 1887	5,000	5,000	2,500	2,500	5,000					.....	5,000	5,000	
Total Salt and Opium Compensations ...	25,000	25,000	12,500	12,500	25,000					.....	25,000	25,000	
Total Compensations ...	55,471	71,000	28,464	34,784	63,248					38,653	64,000	64,000	
Miscellaneous.													
Compensation to Bhootan Government for resumption of Dooars in Assam .	50,000	50,000	50,000	.....	50,000					.....	50,000	50,000	
Miscellaneous	1,432	.....	—73	1,199	1,126					.....	.....	.....	
Total Miscellaneous ...	51,432	50,000	49,927	1,199	51,126					.....	50,000	50,000	
Total Imperial ...	1,22,490	1,32,000	89,238	40,879	1,30,117					49,980	1,25,000	1,25,000	
PROVINCIAL.													
Allowances to District and Village Officers.													
Malikana	1,63,446	1,55,000	80,156	73,818	1,53,974					1,65,473	1,65,000	1,65,000	Increased payments estimated in Patna, Bhagulpore, Monghyr, Furreedpore and in Khulna for arrear payments; decreases estimated in Maldah, Backergunge and Gya with reference to actual demands.

C. E. G.—Reg. No. 6008C—139—18-12-91.

FILE $\frac{1\text{-E}}{3}$ 2.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH DECEMBER 1891.

RESOLUTION No. 5430.

READ—

Memorandum from the Accountant-General, Bengal, No. 422Bt., dated the 1st December 1891, submitting the estimate of Assignments and Compensations for the year 1892-93.

The Accountant-General's estimates for 1892-93 are compared in the following table with the actuals of the past four years and the sanctioned estimates for the current year:—

	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890 91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Accountant-General's estimate, 1892-93
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pensions in lieu of resumed lands	3,557	7,288	7,956	15,587	11,000		11,000
Compensation to Kisson Persad Surma	5,860	5,554	.....	183	7,000		7.000
Compensations not exceeding Rs. 5,000 per annum ...	28,997	32,180	38,480	30,288	39,000		32,000
Salt compensation	20,000	20,000	20,000	20,000	20,000		20,000
Opium compensation	3,000	3,000	5,000	5,000	5,000		5,000
Compensation to Bhootan Government	50,000	50,000	50,000	50,000	50,000		50,000
Miscellaneous	916	300	4,113	1,432	.....		.....
Total (Imperial) ...	1,12,330	1,18,322	1,25,549	1,22,490	1,32,000	1,32,000	1,25,000
Malikana (Provincial) ...	1,88,565	1,39,300	1,55,060	1,63,446	1,55,000	1,55,000	1,65,000
GRAND TOTAL ...	3,00,895	2,57,622	2,80,609	2,85,936	2,87,000	2,87,000	2,90,000

Full explanation has been furnished by the Accountant-General of the estimates under the different Imperial heads for next year, and they are accepted.

2. The Accountant-General has placed the revised estimate under "Malikana" (the only Provincial head in this budget) for the current year at Rs. 1,55,000 against Rs. 1,63,446 the actuals of 1890-91. It is stated that increased payments are anticipated during 1892-93 in Patna, Bhagulpore, Monghyr, Furreedpore, and Khulna for arrears. As, however, some portion of these arrears is likely to be drawn in the current year, the revised estimate for 1891-92 will be placed at Rs. 1,60,000, the estimate for next year, amounting to Rs. 1,65,000, being retained.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, and to the Revenue and Political Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 5431-34.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18th December 1891.

C. E. G.—Reg. No. 6004C—139—18-12-91.

LAND REVENUE BUDGET ESTIMATE FOR 1892-93.

[FILE F $\frac{1\text{-E}}{20}$ 1.]

No. 463Bt., dated Calcutta, the 30th December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

LAND REVENUE.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Shared.												
Ordinary revenue ...	3,80,30,189 1,310	3,74,53,000	2,48,77,345	1,26,67,216	3,75,44,561	62,000	.....		3,75,93,666	3,75,15,000*	3,75,15,000	* Based on the fixed annual demand as advised by the Board of Revenue, less Rs. 74,000 on account of probable remissions in the year, plus Rs. 60,000 on account of collections in the districts of Ungool and Chittagong Hill Tracts which are not under the control of the Board.
Sale of Government estates	6,760	11,000	6,368	1,403	7,771	.....	1,000		1,130	10,000	10,000	Based on actuals.
Sale proceeds of waste lands, and redemption of land tax	26,317	19,000	10,192	†90,282	1,00,474	6,000	.....		17,630	25,000	25,000	† Based on actuals. Includes Rs. 80,547 on account of sale of leases at auction in Sunderbuns under the new Waste Land Lease Rules.
Rent of resumed police service lands and service commutations ...	74,732	78,000	48,034	24,379	72,413	.....	.....		73,389	78,000	78,000	Based on actuals.
Rent, &c., of fisheries ...	565	1,000	372	353	725	.....	.....		392	1,000	1,000	
Miscellaneous	2,95,951	2,98,000	1,87,118	1,02,714	2,89,832	.....	3,000		2,76,483	2,95,000	2,95,000	
Total shared ...	3,84,35,824	3,78,60,000	2,51,29,429	1,28,86,347	3,80,15,776	68,000	4,000		3,79,62,590	3,79,24,000	3,79,24,000	
Imperial share—(three-fourths)	3,11,24,206	2,83,64,000				3,04,000	.....			2,86,68,000	2,83,74,000	*Vide* details in the statement annexed.
Provincial share (one-fourth)	73,11,618	94,96,000				.....	2,40,000			92,56,000	95,50,000	
Percentage on collections from Government estates (entirely Provincial) ...	3,83,574	3,90,000	2,46,221	1,15,624	3,61,845	81,000	.....		3,12,645	4,71,000	4,71,000	
Total Provincial ...	76,95,192	98,86,000				81,000	2,40,000			97,27,000	1,00,21,000	
Total ...	3,88,19,398	3,82,50,000				3,85,000	2,40,000	2,82,50,000	3,83,55,235	3,83,95,000	3,83,95,000	

LAND REVENUE.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ordinary Revenue.										
Fixed collections	3,49,70,395	3,49,19,000	2,29,12,580	1,15,80,867	3,44,93,447		3,47,81,179	3,47,81,000	3,47,81,000	Based on the fixed annual demand as advised by the Board of Revenue less Rs. 74,000 on account of probable remissions in the year plus Rs. 69,000 on account of collections in the districts Ungool and Chittagong Hill Tracts, which are not under the control of the Board.
Collections from Government estates	34,08,096 1,310	28,86,000	19,48,959 2,44,911	10,56,531 1,15,624	30,05,490 3,60,535		31,67,197	31,67,000	31,67,000	
Less 12 per cent. on collections from Government estates and of estates the rental of which accrues temporarily or permanently to the State ...	3,83,574	3,90,000	2,44,911	1,15,624	3,60,535		3,92,645	4,71,000	4,71,000	The percentage has been raised from 10 to 12 per cent., *vide* Government of India, Financial Department, No. 2387, dated 6th June 1891.
	30,24,522 1,310	24,96,000	19,48,959	10,56,531	30,05,490		27,74,552	26,96,000	26,96,000	
Recovery of Cesses.										
	Rs.									
Road and Public Works cess on all ryotwaree tracts and Government estates settled ryotwari	46,491									
Road and Public Works cess on all ryotwaree tracts and Government estates settled otherwise	90,793									
Total ...	1,37,284									
Deduct—Amount transferred to 3, Land Revenue—Management of Government estates, in reduction of Road and Public Works cess expenditure	1,37,284									
Total ...	.....									
Quit-rents of Tributary States	35,272	38,000	15,806	29,818	45,624		37,935	38,000	38,000	Based on the estimate of the Board of Revenue.
Total Ordinary Revenue ...	3,80,30,189 1,310	3,74,53,000	2,48,77,345	1,26,67,216	3,75,44,561		3,75,93,666	3,75,15,000	3,75,15,000	
Miscellaneous.										
Record-room receipts	3,644	2,000	1,176	2,140	3,316		1,539	3,000	3,000	Based on actuals.
Land Registration fees	1,418	2,000	783	987	1,770		1,774	2,000	2,000	
Malikhana revenue	1,19,020	1,19,000	72,506	43,511	1,16,017		1,17,965	1,19,000	1,19,000	
Miscellaneous receipts	1,71,869	1,75,000	1,12,653	56,076	1,68,729		1,55,205	1,71,000	1,71,000	
Total Miscellaneous ...	2,95,951	2,98,000	1,87,118	1,02,714	2,89,832		2,76,483	2,95,000	2,95,000	

BENGAL.

Memorandum showing how the Provincial Share of Land Revenue is calculated.

	Actuals, 1890-91.	ESTIMATES. 1891-92.	1892-93.
	Rs.	Rs.	Rs
Total Land Revenue	3,58,19,398	3,82,50,000	3,83,95,000
Total Land Revenue wholly Provincial	3,83,574	3,90,000 78,000	4,71,000
Amount divided proportionally ...	3,84,35,824	3,77,82,000	3,79,24,000
Imperial	2,88,26,868	2,83,37,000	2,84,43,000
Provincial	96,08,956	94,45,000	94,81,000

Land Revenue.

	Actuals, 1890-91.	Estimates. 1891-92.	Estimates. 1892-93.
Transfers.			
Transfers from Provincial to Imperial—	Rs.	Rs.	Rs.
Adjustment of Land Revenue under new contract (Financial Department No. 390, dated 26th January 1888, and No. 2381, dated 11th May 1887)	6,90,000	6,90,000	6,90,000
Special benevolence to Imperial	10,00,000	.....	.....
For Forest survey charges (Financial Department No. 703, dated 6th February 1889)	2,900	3,000	3,000
For duty on Bengal-made rum exported to Assam	11,209	10,000	12,000
For adjustments on account of the new classification of rewards out of criminal fines in excise and stamp cases	32,980	40,000	40,000
For adjustment for ganja exported	.....	21,000	21,000
For interest on Hidgellee Tidal Canal	6,023	14,000	14,000
For duty levied under Succession Act VII of 1889 on probates, letters-of-administration and certificates under Act XXVII of 1860	1,71,123	.....	.....
For Bengal North-Western Railway Company's net earnings	10,49,556	.....	.....
For construction of a hut at Purnesh—Bengal Government No. 5371, dated 15th December 1891 (Rs. 704) in round figures	.....	1,000	.....
	29,63,791	7,79,000	7,80,000
Transfers from Imperial to Provincial—			
For interest on Exchange added to Capital accounts	93,000	93,000	93,000
For Shahjehanpore rum	.....	35,000	45,000
For Hidgellee Tidal Canal	1,52,884	3,07,000	.....
For half costs of the Special Branch of the Police Office	5,458	5,000	5,000
For Inter-Provincial adjustment	1,29,491	82,000	1,25,000
For two Custom House Appraisers	7,620	8,000	8,000
For conservation of ancient monuments	1,000	1,000	1,000
For additional assignment for carrying out provisi n of the Petroleum Act II of 1880...	4,000	4,000	4,000
For additional grant for the Eastern Bengal Railway Police	41,000	41,000	41,000
On account of all ordinary Political charges	21,000	21,000	21,000
For assignment for Calcutta Police	2,00,000	2,00,000	2,00,000
For new method of testing the strength of imported spirits	2,500	3,000	3,000
For up-keep of the *Rhotas*	8,500	9,000	9,000
	6,66,453	8,09,000	5,55,000
Net Transfers ...	—22,97,338	+30,000	—2,25,000
Corrected distribution—			
Imperial	3,11,24,206	2,83,07,000	2,86,68,000
Provincial	73,11,618	94,75,000	92,56,000
Land Revenue not included in the division—			
Provincial	3,83,574	{ 3,90,000 / 78,000 }	4,71,000
Total Land Revenue ...	3,88,19,398	3,82,50,000	3,83,95,000
Imperial	3,11,24,206	2,83,07,000	2,86,68,000
Provincial	76,95,192	99,43,000	97,27,000

Bengal.

Memorandum showing the details of Inter-Provincial Adjustments.

	Accounts, 1890-91.		Revised estimate, 1891-92.		Budget estimate, 1892-93.	
	Credits.	Debits.	Credits.	Debits.	Credits.	Debits.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	23,561	.....	15,000	.....	20,000	.....
Central Provinces	5,191	.....	5,000	.....	5,000	.....
Burmah	22,932	.....	30,000	2,000	24,000	.....
Assam	58,371	.....	50,000	5,000	60,000	.....
North Western Provinces	22,594	.....	25,000	36,000	20,000	.....
Punjab	.....	867	10,000	8,000	.....	1,000
Madras	1,749	.....	5,000	1,000	1,000	.....
Bombay	.....	4,040	.....	5,000	.....	4,000
Total ...	1,34,398	4,907	1,40,000	58,000	1,30,000	5,000
	1,29,491		82,000		1,25,000	

Grant 3.—Land Revenue.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Survey and Settlement ...	5,16,403	6,22,000	4,35,261	1,54,072	5,89,333	3,74,000	...		9,96,262	9,96,000	8,00,000	Increased provision made for professional survey charges as advised by the Surveyor-General and for the larger settlements as shown in the estimates submitted to the Board by the Director of Land Records and Agriculture —*vide* remarks under details.
Charges of District Administration	28,47,669	29,08,900	14,75,506	14,05,874	28,81,380	...	18,900		13,64,358	28,90,000	28,90,000	
Charges for Lushai Hills Administration	...	...	...	...	...	...	...		...	...	18,000	
Management of Government estates	2,85,358	3,00,000	1,30,965	1,61,139	2,92,104	45,000	...		3,27,816	3,45,000	3,70,000	Increased provision made to meet charges on account of sanitary improvements sanctioned by Government of India, *vide* No. 2387, dated the 6th June 1891. *Vide* details.
Land Records and Agriculture	80,081	77,100	40,938	37,186	78,124	2,900	...		80,106	80,000	70,000	
Deduct—Transferred to 23—Civil Furlough, &c., allowances	...	...	...	...	...	...	...		...	...	..	
Total ...	37,29,511	39,08,000	20,82,670	17,58,271	38,40,941	4,21,900	18,900	40,00,000	27,68,542	43,11,000	42,23,000	

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SURVEY AND SETTLEMENT.										
Survey and Settlement Parties.										
Numbers. 1891-92. 1892-93.										
Demarcation Survey.										
Salaries.										
Superintendents..	350		350	.....	350		.....	.....		
Assistant Superintendent or Deputy Collector ..	150		150	500	650		.....	.....		
Establishment.										
Clerks	633		445	437	882		.....	.....		
Servants, guards, measurers, and others	52		.....	15	15		.....	.....		
Field establishment.	.....		.....	.....	.....		.....	.....		
Temporary establishment ...	5		.....	.....	.....		.....	.....		
Survey of ghatwali lands	.....		.....	.....	.....		.....	.....		
Demarcation work in Mozufferpore	.....		.....	.....	.....		.....	.....		
Total Establishment	692		445	452	897		.....	.....		
Allowances.										
Travelling allowance of officers	.....		.....	308	308		.....	.....		
Travelling allowance of establishment	20		.....	185	185		.....	.....		
Supplies and Services.										
Boundary pillars	355		55	.....	55		.....	.....		
Mathematical stores	.....		.....	.....	.....		.....	.....		
Total Supplies and Services ...	355		55	.....	55		.....	..		
Contingencies.										
Postage charges	.....		...	.....	.....		.....	.....		
Office expenses and miscellaneous	7		.....	5	5		.....	.....		
Total Contingencies ...	7		.....	5	5		.....	.....		
Total Demarcation Survey .	1,563		1,000	1,450	2,450		.....	.....		

GRANT 3.—LAND REVENUE.—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SURVEY AND SETTLEMENT—*continued.*										
		SURVEY AND SETTLEMENT PARTIES—*continued.*										
		LAND SETTLEMENT CHARGES.										
		Salaries.										
3		Settlement Officers	44,085		23,836	54,004	77,840		6,600			
1		Deputy Collector (250)	7,784		4,619	4,603	9,252		3,000			
4		Sub-Deputy Collectors	3,950		1,150	875	2,025		5,100			
		Total Salaries ...	55,819		29,635	59,482	89,117		14,700			
		Establishment.										
		Establishment under Settlement Officer—										
28		Clerks on less than Rs. 200	25,568		13,426	20,529	33,955		7,968			
28		Servants	3,766		1,501	2,660	4,161		2,028			
		Establishment under Deputy Collectors—										
28		Clerks on less than Rs. 200	3,552		2,146	858	3,004		5,902			
28		Servants	470		246	127	373		903			
		Establishment under Sub-Deputy Collectors—										
16		Clerks on less than Rs. 200	1,696		950	.....	950		3,960			
16		Servants	208		99	.....	99		996			
		Field establishment	36,505		18,409	24,215	42,624		41,404			
		Establishment for writing jummabundee papers ...	3,919		1,748	13	1,761		6,080			
		Temporary establishment... ...	4,813		2,952	7,850	10,802		118			
		Settlement establishment of Julpie lands ...	20		20	.....	20		.....			
		Total Establishment ...	80,517		41,497	56,252	97,749		69,359			
		Allowances.										
		Travelling allowances of officers	9,905		4,702	11,122	15,824		5,750			
		Ditto of establishment	3,472		1,447	4,269	5,716		2,517			
		Total Allowances ...	13,377		6,149	15,391	21,540		8,267			
		Supplies and Services.										
		Boundary pillars	.....		.....	.....	.....		100			
		Value of mathematical stores ...	310		310	.....	310		360			
		Purchase of tents	1,218		1,218	790	2,008		1,596			
		Petty construction and repairs	882		572	659	1,231		460			
		Purchase of elephants	3,300		3,300	.....	3,300		.....			
		Keep of elephants	1,025		640	1,065	1,705		413			
		Total Supplies and Services ...	6,675		6,040	2,514	8,554		2,773			
		Contingencies.										
		Rents, rates and taxes	.....		—121	176	55		.....			
		Postage charges	454		266	1,128	1,394		157			
		Purchase and repair of furniture	.....		.....	.....	.....		385			
		Office expenses and miscellaneous	24,607		17,617	17,614	35,231		3,322			
		Total Contingencies ...	25,061		17,762	18,918	36,680		3,864			
		Total Land Settlement Charges	c1,81,449		1,01,083	1,52,557	c2,53,640		c98,963	98,963		
		Settlement operations in the larger Government and temporarily-settled estates ...	.....		.....	.....	.....		3,33,262	A 3,33,037		
		Total Survey and Settlement Parties	c1,83,022	1,69,900	1,02,083	1,54,007	c2,56,090		4,32,225	4,32,000		

a I have, pending the orders of Government, adopted the estimates furnished to the Board by the Director of the Department of Land Records and Agriculture, Bengal, who, in forwading the following estimates on account of larger settlements to the Board, states—"As it is necessary to submit these estimates at once, I submit them as received, but would remark that the Survey Department and Settlement Officers generally have disregarded the estimates already sanctioned by the Governments of Bengal and India." I would invite a reference to the remarks made under each head in his forwarding letter—

	Rs.
Western Dooars, Julpigoree ...	41,000
Orissa settlements ...	2,05,010
Chittagong ,, ...	(*a*)87,252
	3,33,262

(*a*) The Settlement Officer, Chittagong, says that Rs. 8,400 should be added to this amount if the pay of the assistant officers employed on attestation during the rains is to be debited to the cost of settlement.

c The actuals include charges on account of the larger settlements now shown separately; the estimates are those for the smaller settlements as passed by the Board.

GRANT 3.—LAND REVENUE—*continued.*

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SURVEY AND SETTLEMENT—*concluded.*										
PROFESSIONAL SURVEY PARTIES.										
Charges of survey parties transferred from India estimate ...	3,33,178	4,45,650	3,33,178	.....	3,33,178		*b*5,57,587	5,58,000		*b* As advised by the Surveyor-General on account of the following surveys:—
Cost of cadastral maps	193	6,450	.....	65	65		6,450	6,000		
Lump deduction ...	.....	.....	.....	.....	.....		.....	.....		
Total Survey and Settlement	5,16,403	6,22,000	4,35,261	1,54,072	5,89,333		9,96,262	9,96,000		

	Rs.
No. 2 Party, Chittagong ...	68,272
„ 4 „ Western Dooars	51,568
„ 4 „ district not named ...	80,160
„ 5 „ Behar	76,546
„ 8 „ Orissa	2,41,128
Detachment, Calcutta	18,468
	5,36,142
Add 4 per cent. on cost of survey for mathametical instruments	21,445
Total ...	5,57,587

Numbers. 1891-92.	Numbers. 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
		CHARGES OF DISTRICT ADMINISTRATION.									
		GENERAL ESTABLISHMENT.									
		Salaries.									
		Collectors and Magistrates—									
15	14	1st grade (2,250)	8,07,412	3,88,800	4,19,473	4,12,498	8,31,971		3,62,880	3,62,880	
15	16	2nd „ (1,800)		3,11,040					3,31,776	3,31,776	
7	7	3rd „ (1,500)		1,20,960					1,20,960	1,20,960	
		Joint-Magistrates and Deputy Collectors—									
23	23	1st grade (900) ...	1,82,674	2,38,464	1,10,010	1,08,092	2,18,102		2,38,464	2,38,464	
11	11	2nd „ (700) ...		88,704					88,704	88,704	
		Assistant Magistrates and Collectors—									
35	34	1st class (450 to 500)	93,224	1,95,264	46,269	45,028	91,297		1,90,080	1,90,080	
8	9	2nd class (400) ...		36,864					41,472	41,472	
12	16	Statutory Civilians	72,072	46,560	46,418	27,892	74,310		51,600	51,600	
		Deputy Commissioners—									
2	2	1st grade (1,833-5-4)	1,71,568	44,000	93,744	83,292	1,77,036		44,000	44,000	
3	3	2nd grade (1,666-10-8)		58,400					58,400	58,400	
3	3	3rd grade (1,333-5-4)		46,720					46,720	46,720	
		Assistant Commissioners—									
3	3	1st grade (800) ...	16,852	28,800	5,845	8,184	14,029		28,800	28,800	
2	...	2nd „ (700) ...		16,800					.....	.....	
1	...	3rd „ (500) ...		6,000					.....	.....	
		Deputy Collectors and Deputy Magistrates (Uncovenanted)—									
7	7	1st grade (800) ...	11,57,730	67,200	5,77,018	5,78,862	11,55,880		67,200	67,200	
9	9	2nd „ (700) ...		75,600					75,600	75,600	
19	19	3rd „ (600) ...		1,36,800					1,36,800	1,36,800	
38	39	4th „ (500) ...		2,28,000					2,34,000	2,34,000	
64	64	5th „ (400) ...		3,07,200					3,07,200	3,07,200	
58	58	6th „ (300) ...		2,08,800					2,08,800	2,08,800	
37	37	7th „ (250) ...		1,11,000					1,11,000	1,11,000	
1	1	Extra and Sub-Assistant Commissioner ...	2,400	2,400	1,200	74	1,274		2,400	2,400	
		Local allowances	.....	3,300	.....	.....	.....		5,700	5,700	
			.....	27,67,676	.....	.....	.....		27,52,556	27,52,556	
		Deduct—Probable savings ...	.....	2,67,676	.....	.....	.....		2,02,556	2,02,556	
		Total Salaries ...	25,03,932	25,00,000	12,99,977	12,63,922	25,63,899		25,50,000	25,50,000	
		Deduct—Moiety amount transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	12,51,966	12,50,000	6,49,989	6,31,961	12,81,950		12,75,000	12,75,000	
		Total Salaries—Land Revenue Share	12,51,966	12,50,000	6,49,988	6,31,961	12,81,949		12,75,000	12,75,000	

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 Months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimte, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHARGES OF DISTRICT ADMINISTRATION—*continued.*										
		GENERAL ESTABLISHMENTS—*continued.*										
		Establishment.										
		Chief Office Establishment—										
1,186	1,193	Clerks on Rs. 200 and over ... / Clerks on less than Rs. 200 ...	5,56,340	5,60,749	2,78,806	2,74,808	5,53,614		5,64,332	5,63,489	5,63,489	Increase due to additional clerks sanctioned in Bengal Government No. 466, dated 23rd January 1891, No. 2252, dated 2nd May 1891, and No. 78LR., dated 1st June 1891, and to annual increments.
501	501	Peons duftries, and servants ...	37,722	33,570	18,992	18,322	37,314		33,990	33,630	33,630	
		Deputy Collectors' and Deputy Magistrates' Establishment -										
1,047	1,063	Clerks on less than Rs. 200 ...	3,20,876	3,41,458	1,61,946	1,63,064	3,25,010		3,47,042	3,47,042	3,47,042	Increase due to establishments to be entertained for additional Deputy Collectors in the districts of Doomka, Tipperah 24-Pergunnahs, Patna, and Gya.
589	600	Peons, duftries, and servants ...	35,598	37,692	17,800	17,834	35,634		38,376	38,376	38,376	
		Establishment not divisible ...	.....	240	.....	.....	.....		.....	240	240	
22	22	Boat establishment	.....	1,320	.....	.....	.....		945	945	945	
		Temporary establishment ...	7,180	6,189	3,871	3,307	7,178		6,673	6,987	6,987	
		Total Establishment	9,57,716	9,81,263	4,81,415	4,77,335	9,58,750		9,91,358	9,90,709	9,90,709	
		Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	25,000	25,000	
										9,65,709	9,65,709	
		Deduct—Moiety of establishment of Deputy Magistrates transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	1,78,237	1,89,575	89,873	90,449	1,80,322		1,92,709	1,92,709	1,92,709	
		Total Establishment—Land Revenue Share	7,79,479	7,91,688	3,91,542	3,86,886	7,78,428		7,98,649	7,73,000	7,73,000	
		Allowances.										
		Travelling allowances of officers	1,19,154	1,18,000	76,216	43,906	1,20,122		1,28,256	1,23,000	1,23,000	Increased provision made to meet requirements agreeably to Bengal Government Resolution, dated 17th October 1891.
		Travelling allowances of establishment	17,164	15,000	10,613	9,108	19,721		24,639	20,500	20,500	
		House allowance	7,466	7,000	3,822	3,332	7,154		4,227	7,000	7,000	
		Local ditto	.....	432	.....	.....	.....		432	500	500	
		Total Allowances ...	1,43,784	1,40,432	90,651	56,346	1,46,997		1,57,554	1,51,000	1,51,000	
		Deduct—Moiety of travelling allowance of officers transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts	63,310	62,500	40,619	23,619	63,638		66,241	65,000	65,000	
		Total allowances—Land Revenue Share	80,474	77,932	50,63[illegible]	32,72[illegible]	83,35[illegible]		91,31[illegible]	86,000	86,000	

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.*	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES OF DISTRICT ADMINISTRATION—*continued.*										
GENERAL ESTABLISHMENTS—*concluded.*										
Supplies and Services.										
Compensation for lands taken for public purposes ...	1,611						3,000	3,000	3,000	
Petty construction and repairs	12,905						.....	C		
Value of mathematical stores ...	3,203						200	200	200	
Ditto Mint stores ...	302						.....	.....	.....	
Charges for remittance of treasure ...	6,162						.....	C		
Charges for conducting law suits ...	14,623						2,000	C		Included in the contract grant.
Process-serving contingencies ...	7,636						3,193	7,000	7,000	Increased on actuals.
Diet and travelling ...	.....						400	400	400	
Remuneration to copyists ...	44,325						40,471	42,804	42,804	Ditto.
Feed and keep of elephants ...	615						8,176	8,000	8,000	Larger provision made to meet requirements in Julpigooree.
	91,381									
Contingencies.		3,08,490	1,45,879	1,32,297	2,78,176					The items marked C represent contract contingent heads.
Office and ground rent ...	.....						11,180	28,000	28,000	The contract allotment sanctioned in Bengal Government Resolution, dated 14th July 1891, has been reproduced with the following additions and deductions :—
Rates and taxes ...	34,958						16,750	C		
Postage charges ...	35,654							C		
Telegram charges ...	5,152							C		
Purchase of furniture ...	17,582							C		
Repair of furniture ...								C		
										Rs. Contract allotment ... 1,84,409; Deduct charges on account of country stationery provided for separately under 30—Stationery and printing ... 13,000; 1,71,409
								(a) 1,84,000	1,84,000	*Add*— Khalari rent ... 9,361; Pulbundi allowance 3,173; For rounding ... 57; 12,591; (a) 1,84,000
Tour charges ...	8,926							C		
Section-writing ...	70						*100	.....		
Hot and cold weather charges ...	15,900							C		
Repair of tents ...	2,154							C		
Miscellaneous charges ...	22,759							C		
Purchase of tents ...	12,099						12,536	11,206	17,206	Being one-third of the allotment sanctioned in Bengal Government Resolution, dated 9th January 1891, as the actual saving cannot now be ascertained.
Ditto of books and publications (including Rs. 370 on account of subscription to periodicals, &c.) ...	442						280	300	300	
Office expenses ...	22,096						.....	C		
Re-grant of savings in the contract allotment ...	.....						.....	11,000	11,000	
	1,77,792									
Total Supplies and Services and Contingencies ...	2,69,173	3,08,490	1,45,879	1,32,297	2,78,176		98,286	2,96,000	3,02,000	
Total General Establishments—Land Revenue Share ...	23,81,092	24,28,110	12,38,041	11,83,871	24,21,912		9,88,248	24,30,000	24,36,000	
SUB-DIVISIONAL ESTABLISHMENTS.										
NUMBERS. 1891-92. 1892-93. *Salaries.*										
77 77 Sub-Deputy Magistrates and Collectors ...	1,44,362	1,47,900	71,446	68,698	1,40,144		.....	1,47,900	1,47,900	
Establishment.										
71 71 Kanungoes ...	47,122	48,000	23,604	23,406	47,010		48,300	48,300	48,300	
176 176 Surveyors ... Chainmen and measurers ...	14,116	24,420	7,068	7,420	14,488		24,420	24,420	24,420	
Clerks and servants ...	244	.....	68	48	116		.....	.....	.....	
Total Establishment ...	61,382	72,420	30,740	30,874	61,614		72,720	72,720	73,620	
Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	2,20,620 6,000	2,21,520 6,000	
								2,14,620	2,15,520	

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES OF DISTRICT ADMINISTRATION—*continued.*										
SUB-DIVISIONAL ESTABLISHMENTS—*concluded.*										
Allowances.										
Travelling allowances of officers	7,516	7,500	3,231	3,982	7,213		4,285	7,500	7,500	Based on actuals.
Travelling allowances of establishment	3,400	3,500	1,620	2,281	3,901		2,364	3,500	3,500	
Total Allowances ...	10,916	11,000	4,851	6,263	11,114		6,649	11,000	11,000	
	2,16,66	2,31,320	1,07,037	1,05,835	2,12,872		79,369	2,25,620	2,25,620	
Deduct—Moiety of Salaries and Establishment transferred to "19A.—Law and Justice—Courts of Law—Criminal Courts"	1,02,872	1,10,160	51,093	49,786	1,00,879		36,360	1,07,310	1,07,310	
Total Sub-divisional Establishment—Land Revenue Share	1,13,788	1,21,160	55,944	56,049	1,11,993		43,009	1,18,310	1,18,310	
PARTITION ESTABLISHMENT.										
NUMBERS. 1891-92. 1892-93.										
Salaries.										
8 Deputy Collectors	17,813	21,768	8,940	8,498	17,438		23,280	23,280	23,280	Based on local requirements passed by the Board.
Establishment.										
33 Clerks	20,034	17,000	10,322	9,776	20,098		11,670	11,670	11,670	
25 Servants	2,075	2,000	1,051	2,970	4,021		1,558	1,558	1,558	
Measuring establishment	50,238	45,000	28,232	23,370	51,602		51,940	51,940	51,940	
Total Establishment	72,347	64,000	39,605	36,116	75,721		65,168	65,168	65,168	
Allowances.										
Travelling allowance of officers	3,133	3,000	1,962	1,795	3,757		3,558	3,558	3,558	
Travelling allowance of establishment		1,000					2,895	2,826	2,826	
Total Allowances ...	3,133	4,000	1,96	1,795	3,757		6,453	6,384	6,384	
Contingencies.										
Office expenses and miscellaneous	15,257	14,990	4,405	4,458	8,863		5,168	5,168	5,168	
Total Partition Establishment	1,08,550	1,04,760	54,912	50,867	1,05,779		1,00,069	1,00,000	1,00,000	
PROCESS-SERVING ESTABLISHMENT.										
NUMBERS. 1891-92. 1892-93.										
Establishment.										
131 130 / 1,367 1,321 — 5 Nazirs	45,854	44,126	22,818	23,428	46,246		45,358	45,358	45,358	Increase due to the appointment of six additional Bukshis in the Doomka and Patna districts, *vide* Bengal Government No. 2252, dated 2nd May 1891, and No. 1177, dated 3rd March 1891, against a decrease of two in the districts of Beerbhoom and Pooree. (*b*) The increase is due to the provision of pay of some peons included under extra runners in the previous year.
Peons	97,965	99,296	48,450	49,763	98,213		1,00,884	1,00,884	(*b*) 1,00,884	
Extra peons ...	43,408	44,992	21,668	19,994	41,662		49,202	43,758	43,758	
Total Establishment	1,87,227	1,90,810	92,936	93,185	1,86,121		1,95,444	1,90,000	1,90,000	
Allowances.										
Travelling charges	1,748	1,700	1,057	724	1,781		3,386	2,000	2,000	
Total Process-serving Establishment	1,88,975	1,92,510	93,993	93,909	1,87,902		1,98,830	1,92,000	1,92,000	

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHARGES OF DISTRICT ADMINISTRATION—*concld.*										
		RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT.										
		Establishment	18,756	15,600	12,199	4,243	16,442		.....	15,600	15,600	Based on local estimates as passed by the Board of Revenue.
		Contingencies										
		SURVEY OF WASTE LAND.										
		Salaries.										
1	1	Sub-Deputy Collector	1,800	1,800	900	900	1,800		1,800	1,800	1,800	
		Establishment.										
5	3	Clerks	1,440	2,040	840	600	1,440		1,440	1,440	1,440	
6	4	Servants	163	552	96	80	176		384	384	384	
		Field establishment	7,228	9,833	5,435	1,958	7,393		3,815	3,815	3,815	
		Establishment for writing jummabandi papers ...	.....	1,624	.....	.....	.....		.....	.....		
		Total Establishment	8,831	14,049	6,371	2,638	9,009		5,639	5,639	5,639	
		Allowances.										
		Travelling allowances of officers	282	630	123	483	606		630	630	630	
		Travelling allowance of establishment		300					250	250	250	
		Total Allowances ...	282	930	123	483	606		880	880	880	
		Contingencies.										
		Postage charges	10	15	5	.....	5		15	15	15	
		Office expenses and miscellaneous	810	2,986	606	204	810		1,600	1,666	1,666	
		Total Contingencies ...	820	3,001	611	204	815		1,615	1,681	1,681	
		Total Survey of Waste Land ...	11,733	20,680	8,005	4,225	12,230		9,934	10,000	10,000	
		WARDS' ESTATES ESTABLISHMENT.										
		Establishment.										
		Clerks on less than Rs. 200 ...	22,457	23,032	11,281	11,476	22,757		21,164	21,164	21,164	
		Servants	847	816	379	424	803		780	780	780	
		Total Establishment ...	23,304	23,848	11,660	11,900	23,560		21,944	21,944	21,944	
		Allowances.										
		Travelling allowances	21	100	21	69	90		100	100	100	
		Contingencies.										
		Telegram charges	.....	...	—4	.....	—4		.....	.....	.....	Based on local estimates. Passed by the Board of Revenue.
		Postage charges	783	950	382	417	799		800	800	800	
		Rents, rates, and taxes	... ..	... ..	.....	.....	.....		.....	.....		
		Office expenses and miscellaneous	687	1,182	353	324	677		1,325	1,147	1,147	
		Total Contingencies ...	1,470	2,132	731	741	1,472		2,224	2,046	2,046	
		Total Wards' Estates Establishment	24,795	26,080	12,412	12,710	25,122		24,268	24,090	24,090	
		Total Charges of District Administration	28,47,669	29,08,900	14,75,506	14,05,874	28,81,380		13,64,358	28,90,000	28,90,000	
		MANAGEMENT OF GOVERNMENT ESTATES.										
		COLLECTION OF REVENUE.										
		Salaries.										
		Deputy or Sub-Deputy Collectors	9,530	17,280	4,197	4,874	9,071		18,180	18,180		
		Establishment.										
		Tehsildars and Mohurirs ...	25,937	83,968	13,688	14,454	28,142		85,394			
		Clerks	66,965	19,428	33,269	34,179	67,448		17,004			Based on local estimates. Passed by the Board of Revenue.
		Servants	31,081	36,921	18,947	16,121	32,068		1,140			
		Mutation establishment ...			...	... ..	...		37,479			
		Temporary establishment ...	36,5.0	17,502	18,538	14,766	33,304		1,080			
									10,326			
		Total Establishment ...	1,60,523	1,57,819	81,142	79,520	1,60,962		1,61,483	1,61,483		

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 31st September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MANAGEMENT OF GOVERNMENT ESTATES—*concld.*										
COLLECTION OF REVENUE—*concld.*										
Allowances.										
Commission on collection of rents	35,369	16,945	19,736	15,856	35,592		15,921	45,000		Based on actuals.
Travelling allowances	9,198	13,008	4,487	5,727	10,214		14,949			
Total Allowances ...	44,567	29,953	24,223	21,583	45,806		30,870	45,000		
Post Office charges (at Khurda)	1,480	.....	710	710	1,420		.....	.....		
Contingencies.										
Rents, rates, and taxes	9,278	1,626	5,338	1,296	6,634		2,066			(*a*) Includes Rs. 7,641 on account of Kidderpore Orphanunge (Rs. 1,924), and payments for road cess (Rs. 5,717).
Contingencies	(*a*)26,724	17,017	9,646	6,895	16,541		17,449			Based on actuals.
Telegram charges	17	.....	15	15	30		.....			
Postage charges	1,445	2,026	709	925	1,634		2,283			
Total Contingencies ...	37,464	20,669	15,708	9,131	24,839		21,798	25,337		
ROAD AND P. W. CESS PAYABLE BY GOVERNMENT AS HOLDER.										
	Rs.									
On estates settled ryotwaree	34,952		−22,816	34,654	11,829					
On estates settled otherwise	1,15,258									
	1,50,210									
Deduct—Cess receipts *per contra*	1,37,284									
Total ...	12,926	.....	16,093				12,926			Provision is not necessary on this account as the actual cess receipts will cover the charges under this head.
OUTLAY ON IMPROVEMENT.										
Petty construction	3,674	14,850	8,661	1,815	12,092		14,313	95,000		Increased provision made for sanitary improvements with reference to Government of India, Financial Department, No. 2367, dated 6th June 1891.
,, repairs	6,109			1,616						
Miscellaneous public improvement	22,002	43,336	18,840	7,245	26,085		81,172			
Total Management of Government Estates	2,85,358	3,00,000	1,39,965	1,61,139	2,92,104		3,27,816	3,45,000	3,70,000	
LAND RECORDS AND AGRICULTURE.										
LAND REGISTRATION.										
NUMBERS. 1891-92. / 1892-93.										
Salaries.										
4 / 5 Special Sub-Deputy Collectors...	9,376	8,400	5,200	3,875	9,075		10,200	10,200	9,600	One additional Sub-Deputy Collector estimated for Mozufferpore.
Establishment.										
26 / 26 Clerks	3,584	6,396	1,666	1,837	3,503		6,732	6,732	6,732	
31 / 30 Servants	1,565	2,208	739	876	1,615		2,136	2,136	2,136	Reduction of one in Mymensingh.
Temporary establishment ...	11,602	8,795	6,271	4,671	10,942		6,754	7,932	7,532	Increased with reference to actual.
Total Establishment	16,751	17,399	8,676	7,384	16,060		15,622	16,800	16,400	
Allowances.										
Travelling allowances	191	200	81	82	163		200	200	200	
Contingencies.										
Postage charges	47	45	12	43	55		95	75	75	Local estimate reduced on actuals.
Office expenses and miscellaneous	528	956	317	390	707		793	725	725	
Total Contingencies ...	575	1,001	329	433	762		888	800	800	
Total Land Registration ...	26,893	27,000	14,286	11,774	26,060		26,910	28,000	27,000	

GRANT 3.—LAND REVENUE—*concluded.*

Numbers. 1891-92.	Numbers. 1892-93.	HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
		Expenditure—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAND RECORDS AND AGRICULTURE—*concld.*										
		AGRICULTURE.										
		Salaries.										
1	1	Director of Agriculture (2,250).	27,208	25,920	14,290	13,460	27,750		27,000	25,920	25,920	
2	2	Officers under the Director ...	5,580	6,000	3,080	3,000	6,080		6,000	6,000	6,000	
		Deduct—Probable Savings ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Salaries ...	32,788	31,920	17,370	16,460	33,830		33,000	31,920	31,920	
		Establishment.										
1	1	Clerk on Rs. 200 and above ...	7,140	2,640	3,587	4,230	7,817					
8	8	Clerks on less than Rs. 200 ...		4,647								
9		Servants	707	732	361	414	775					
		Total Establishment	7,847	8,019	3,948	4,644	8,592		9,696	9,696	9,696	
		Allowances.										
		Deputation allowances	158		28	.....	28					
		Travelling allowance of officers	7,326		3,488	2,509	6,685					
		Travelling allowance of establishment				688						
		Hill journey allowances ...	259		259	.....	259					
		Total Allowances ...	7,743	7,000	3,775	3,197	6,972		7,000	6,884	6,884	
		Supplies and Services.										
		Agricultural implements ...	.....	.....	.....	.....	.....		.....	.....	.....	Based on estimates furnished by the Director of the Department of Land Records and Agriculture.
		Contingencies.										
		Books and periodicals (including subscription to newspapers, &c.)	192		159	51	210					
		Postage charges	796		356	195	551					
		Telegram charges	585		341	300	641					
		Office expenses and miscellaneous	3,081		705	529	1,234					
		Purchase and repair of furniture	156		−2	36	34					
		Total Contingencies ...	4,810	3,161	1,559	1,111	2,670		3,500	3,500	3,500	
		Total Agriculture ...	53,188	50,100	26,652	25,412	52,064		53,196	52,000	52,000	
		Total Land Records and Agriculture	80,081	77,100	40,938	37,186	73,124		80,106	80,000	79,999	

R. J. H.—Reg. No. 7393C—167—15 2-92.

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 10TH FEBRUARY 1892.

RESOLUTION No. 711F.

READ—

Memorandum from the Accountant-General, Bengal, No. 463Bt., dated the 30th December 1891, submitting the estimates of receipts and expenditure under "Land Revenue" for the year 1892-93.

RECEIPTS.

The estimate of total receipts under Land Revenue for the current year was passed by the Government of India at Rs. 3,82,50,000. The Accountant-General has reproduced this amount as the revised estimate for the year. The percentage on collections from Government estates for their management and improvement has been raised from 10 to 12 under orders of the Government of India, Home Department, No. 196, dated the 29th May 1891, in order to provide for sanitary improvements in villages, and the estimate under this head has been raised from Rs. 3,90,000 to Rs. 4,68,000. The provincial share of Land Revenue (Proper) has therefore been placed by the Accountant-General at Rs. 99,13,000, *i.e.*, one-fourth of Rs. (3,82,50,000—4,68,000)+Rs. 4,68,000. The adjustments between Provincial and Imperial, according to the estimate of the Government of India as originally passed, afforded a net credit of Rs. 31,000 to the former. From this the Accountant-General has deducted Rs. 704, being the amount of the Provincial contribution towards the construction of a hut at Purneah for the accommodation of recruits for the Burmah and Assam Military Police and the Chittagong Hill Tracts Police. The estimate includes an assignment from Imperial to Provincial Funds of Rs. 3,07,000 for the remodelling of the Hidgellee Tidal Canal. The revised estimate of expenditure on this work for the current year amounts to only Rs. 2,71,080, and this figure will accordingly be entered in the budget. A credit for Rs. 12,000 is also to be taken on account of the excess of charges over receipts connected with the land attached to the Burrakar Iron Works property, which has been leased to the Bengal Iron and Steel Company, Limited. The rents realized from the Company during 1890-91 amounted to Rs. 281, and the rent paid by Government was Rs. 6,626, showing a loss of Rs. 6,345 to the Provincial revenues. The excess charge payable for 1891-92 is Rs. 5,794, so that the total loss in two years amounts to Rs. 12,139, and a sum of Rs. 12,000 in round numbers will be entered in the budget on this account. The result of all adjustments will thus be a net credit of Rs. 6,000 to the Provincial revenues, and the Provincial share of receipts for 1891-92 will stand at Rs. 99,19,000.

2. The Accountant-General estimates the total receipts for 1892-93 at Rs. 3,83,95,000, and places the Provincial share, including the receipts under the sub-head "12 per cent. on collections from Government estates," at one-fourth of Rs. (3,83,95,000—4,71,000) + 4,71,000 = 99,52,000. The estimate is accepted. The Accountant-General has provided for a net deduction of Rs. 2,25,000 from the Provincial share on account of adjustments between Imperial and Provincial. Such adjustments will probably cease under the new contract which will come in force from the 1st April 1892, and it only appears necessary to provide for an assignment of Rs. 68,500 from Imperial revenues for the remodelling of the Hidgellee Tidal Canal. The question of the resumption of Provincial surplus by the Imperial Government has not yet been settled, and pending final orders the Provincial share of Land Revenue will, in accordance with the foregoing remarks, be placed at Rs. 1,00,21,000.

EXPENDITURE.

3. *Surveys and Settlements.*—The total expenditure under this head is estimated at Rs. 9,96,000 against Rs. 6,22,000, the sanctioned estimate for the current year, and Rs. 5,16,403, the actuals of 1890-91. This estimate does not apparently include any provision for the survey of the island portion of Chittagong. A revised programme has already been submitted to the Government of India, with Revenue Department letter No. 331L.R., dated the 25th January 1892, providing for a total expenditure of Rs. 11,80,000 in 1892-93, as follows:—

1	2	3	4	5	6	7	8
SURVEYS.	Cadastral (Land Revenue).	Traverse (Imperial).	Recoverable from zemindars and ryots.	Total surveys.	Settlement (Land Revenue).	Grand total Surveys and Settlements (columns 5 and 6).	Total chargeable to Land Revenue Budget (columns 2 and 6).
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa	1,73,333	26,667	.....	2,00,000	2,25,000	4,25,000	3,98,333
Chittagong	79,000	58,000	.....	1,37,000	1,30,000	2,67,000	2,09,000
Behar	.. ..	25,625	1,79,375	2,05,000	80,000	2,85,000	50,000
Western Dooars ...	62,000	... .	... .	62,000	41,000	1,03,000	1,03,000
Calcutta	20,000	... ..	.....	20,000	.....	20,000	20,000
Colonel Sandeman's salary .	.....	30,000	.....	30,000	.....	30,000	.....
Petty works by District Officers.	.....	.....	... ..	.....	50,000	50,000	50,000
Total ...	3,34,333	1,40,292	1,79,375	6,54,000	5,26,000	11,80,000	8,60,333

The question of the apportionment of the charges on account of Colonel Sandeman's pay between Imperial and Provincial revenues has not yet been decided, and pending final orders the charge has been entered as Imperial. It has been proposed that the cost of these surveys and settlements should be kept outside the new contract, funds being supplied from year to year by the Imperial Government according to the sanctioned scheme of work, but pending final orders of the Government of India, Rs. 8,60,000 will be provisionally included in the budget as the grant under this head for 1892-93.

4. *Charges for District Administration.*—Under the sub-head "Purchase of tents," the Accountant-General has provided Rs. 11,206, being one-third of the allotment sanctioned in Government Resolution dated 9th January 1891. The estimates of the Commissioners of Divisions for regrants of savings in these allotments have not all been received, but from the figures now before Government it appears that savings all round will probably amount to one-half of the contract allotment sanctioned for the three years 1891-92 to 1893-94. The Accountant-General's estimate under this sub-head will accordingly be raised to Rs. 17,206. Under the sub-head "Sub-divisional Establishment" the Accountant-General's estimate will be raised by Rs. 900 for the pay of an additional canoongoe on Rs. 75 per mensem sanctioned for the Noakholly district, but a corresponding amount will be added to the estimate under "Probable Savings," so that the total grant under the sub-head will stand at Rs. 1,18,310, as estimated by the Accountant-General.

5. *Charges for the Administration of the South Lushai Hills District.*—In the estimates submitted by the Accountant-General, no provision appears to have been made for the charges for the administration of the South Lushai Hills. To meet these charges the following provision will be made in the budget:—

		Rs.
1	Superintendent with local allowance	11,400
1	Head Clerk	720
	Contingencies	300
20	Postal runners	3,168
	Rations for 21 followers	1,764
		17,352
	Add for rounding ...	648
	Total ...	18,000

6. *Management of Government Estates.*—The Accountant-General's estimate under this head amounts to Rs. 3,45,000 against Rs. 3,27,816 proposed by the local officers. The total receipts on this account, which consist of 12 per cent. on the collections from Government estates, are estimated at Rs. 4,71,000

for 1892-93. Under existing orders 9½ per cent. of the total collections should be appropriated towards the management and miscellaneous and sanitary improvements of these estates, and the Accountant-General's estimate will therefore be raised to Rs. 3,70,000 in round numbers.

7. *Land Records and Agriculture.*—Under the sub-head "Special Sub-Deputy Collectors," subordinate to "Land Registration," a provision of Rs. 1,800 has been made for an additional Sub-Deputy Collector on Rs. 150 per mensem for Mozufferpore. An officer on Rs. 100 per month has been appointed to fill up the place of the permanent Sub-Deputy Collector deputed on special duty, and it is therefore only necessary to provide Rs. 1,200 on this account. The Accountant-General's estimate under "Salaries" will accordingly be reduced by Rs. 600. A further reduction of Rs. 400 will be made under the head "Temporary Establishment" with reference to the estimate of the local officers, amounting to Rs. 6,754, against Rs. 7,932, the estimate of the Accountant-General. The total grant under "Land Records and Agriculture" will therefore stand at Rs. 79,000 against Rs. 80,000 estimated by the Accountant-General.

8. The total grant for 1892-93 will then stand as follows:—

	Rs.
Survey and settlement	8,60,000
Charge for Lushai Hills administration	18,000
Charges for district administration	28,96,000
Management of Government estates	3,70,000
Land Records and Agriculture	79,000
Total ...	33,45,000
Grand Total ...	42,23,000

ORDER—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, to the Director of the Department of Land Records and Agriculture, and to the Revenue and Appointment Departments of this Government, for information.

Ordered also that a copy of this Resolution, with a copy of the estimate, be submitted to the Government of India, Finance and Commerce Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 712-16F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 10th February 1892.

H. P.—Reg No. 7394C—167—13-2-92.

OPIUM BUDGET ESTIMATE FOR 1892-93.

[FILE F $\frac{1\text{-E}}{36}$.]

No. 447Bt., dated Fort William, the 11th December 1891.

Memo. by—O. T BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of Behar opium ...	2,83,24,565	5,62,50,000	2,92,65,530	2,97,03,770	5,90,29,300	.....	22,50,000		5,40,00,000	5,40,00,000	5,40,00,000	The estimate as advised by the Board of Revenue, Lower Provinces, has been retained, it is based, on the price of 54,000 chests at an average of Rs. 1,000 per chest. In view of the large crop expected of Malwa opium, and the general tendency to a decline in the prices, the Board do not recommend a higher rate per chest being taken.
Sale of Benares opium ...	3,08,04,330											
Cost price of opium sold in Excise Department ...	5,67,794	5,60,000	2,85,748	2,93,503	5,79,251	5,000	.....		5,57,780	(a)5,65,000	[illegible]	(a) Based on actuals.
Miscellaneous—												
Opium supplied to the Medical Department ...	3,843	10,000	394	4,106	4,500	.....	2,000		.....	(a)8,000	8,000	
Opium supplied to private individuals ...	.....	.....	.....	9,266	9,266	.....	...		.....	.....	[illegible]	
Fines and miscellaneous ...	10,495	60,000	5,364	16,638	22,002	.....	43,000		16,616	17,000	[illegible]	The reduced estimate is due to a change in the method of adjustment of recoveries of advances made to cultivators in previous years. Hitherto such receipts were credited to this head, but they are now treated as reduction from charges.
Total Miscellaneous ...	14,338	70,000	5,758	30,010	35,768	.....	45,000		16,616	25,000	[illegible]	
Total ...	5,97,10,987	5,68,80,000	2,95,57,030	3,00,87,383	5,96,44,319	5,000	22,95,000	5,82,56,000	5,45,74,396	5,45,90,000	[illegible]	
ABSTRACT OF EXPENDITURE.												
Behar—Establishment of Agents and Sub-Deputy Agents	3,36,588	3,33,000	1,66,317	1,63,782	3,30,099	.....	3,000		3,28,236	3,30,000	[illegible]	*Vide* details.
" Payments to cultivators and manufacturing charges ...	91,07,702	1,01,27,000	15,88,151	68,05,124	83,93,275	1,07,000	.....		1,08,33,600	1,02,34,000	[illegible]	
" Travelling and other miscellaneous charges	1,72,331	2,08,000	90,647	66,205	1,55,852	.....	33,000		2,03,700	1,75,000	[illegible]	
Benares—Establishment of Agents and Sub-Deputy Agents ...	5,59,910	5,51,000	2,73,637	2,91,126	5,64,763	9,600	.....		5,72,372	5,00,000	[illegible]	
" Payments to cultivators and manufacturing charges ...	1,13,32,945	1,12,57,000	4,38,345	87,49,522	91,87,867	.....	6,25,000		1,06,32,000	1,06,32,000	[illegible]	
" Travelling and other miscellaneous charges ...	1,68,908	1,90,000	63,589	92,275	1,56,164	.....	16,000		1,84,326	1,74,000	1,74,000	Reduced with reference to actuals of past and current years.
Opium—Miscellaneous charges in Calcutta	27,709	34,000	16,336	12,779	29,015	.....	.....		34,402	34,000	[illegible]	Estimated by Board of Revenue.
Total ...	2,17,66,153	2,27,00,000	26,46,222	1,61,80,811	1,88,27,035	1,16,600	6,77,000	1,91,81,000	2,27,01,422	2,21,30,000	[illegible]	

GRANT 4—OPIUM—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Head and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		BEHAR—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.										
		Salaries.										
1	1	Agent (3,000)	.....	34,560	.....	.....	.....		34,560	34,560	34,560	
1	1	Principal Assistant (1,000)	.....	12,000	.....	.....	.....		14,400	14,400	14,400	
			.....	46,560	.....	.....	.....		48,960	48,960	48,960	
		Sub-Deputy Agents—										
2	1	First grade (900)	.....	21,600	.....	.....	.....		10,800	10,800	10,800	
1	2	Second ,, (800)	.....	9,600	.....	.....	.....		19,200	19,200	19,200	
3	2	Third ,, (700)	.....	25,200	.....	.....	.....		16,800	16,800	16,800	
1	1	Fourth ,, (600)	.....	7,200	.....	.....	.....		7,200	7,200	7,200	
4	5	Fifth ,, (500)	.....	24,000	.....	.....	.....		30,000	30,000	30,000	
			.....	87,600	.....	.....	.....		84,000	84,000	84,000	
		Assistants—										
4	2	First grade (400)	.....	19,200	.....	.....	.....		9,600	9,600	9,600	
2	3	Second ,, (300)	.....	7,200	.....	.....	.....		10,800	10,800	10,800	
3	2	Third ,, (250)	.....	9,000	.....	.....	.....		6,000	6,000	6,000	
1	3	Fourth ,, (200)	.....	2,400	.....	.....	.....		7,200	7,200	7,200	
			.....	37,800	.....	.....	.....		33,600	33,600	33,600	
		Deduct—Probable Savings ...	1	.....	.....	.....	.....		.....	3,560	3,560	
		Total Salaries ...	1,63,401	1,71,960	81,066	79,519	1,60,585		1,66,560	1,63,000	1,63,000	
		Establishment.										
		Sudder—										
5	5	Clerks on Rs. 200 and over ...	44,911	22,800	.....	.....	.....		22,800	22,800	22,800	Provision made in accordance with the sanctioned scale.
37	37	Clerks on less than Rs. 200 ...		24,156	.....	.....	.....		24,156	23,412	23,412	
169	178	Servants ...	10,785	10,704	.....	.....	.....		10,704	11,508	11,508	
		Total Sudder Establishment	55,696	57,660	27,885	28,014	55,899		57,660	57,720	57,720	
		Mofussil—										
286	286	Clerks on less than Rs. 200	45,834	48,564	.....	.....	.....		48,564	48,564	48,564	
854	843	Servants	55,972	55,452	.....	.....	.....		55,452	54,786	54,786	Provision made in accordance with the existing scale.
		Temporary establishment ...	15,685	.....	.....	.....	.....		.....	6,000	6,000	
		Total Mofussil Establishment	1,17,491	1,04,016	57,356	56,249	1,13,605		1,04,016	1,09,350	1,09,350	
		Deduct—Probable Savings ...	.....	1,61,676	.....	.....	.....		.....	1,67,070	1,67,070	
			.....	636	.....	.....	.....		.....	70	70	
		Total Establishment ...	1,73,187	1,61,040	85,241	84,263	1,69,504		1,61,676	1,67,000	1,67,000	
		Total Behar—Establishment of Agents, &c.	3,36,588	3,33,000	1,66,307	1,63,782	3,30,089		3,28,236	3,30,000	3,30,000	
		BEHAR—PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES.										
		Payments for cultivation of opium	86,40,851	94,50,000	13,23,196	65,50,280	78,73,476		1,00,00,000	96,11,000	96,11,000	Based on the average actual outlay in the past five years.
		Payments for leaves	76,794	1,20,000	13,767	78,367	92,134		1,20,000	84,000	84,000	
		,, for trash	5,167	8,000	52	4,860	4,912		8,000	6,000	6,000	
		,, for timber contract	1,91,315	1,50,000	1,29,932	94,041	2,23,973		3,00,000	1,90,000	1,90,000	
		,, for temporary establishment	519	5,000	.....	.....	.....		5,000	5,000	5,000	
		Transit and weighment charges	30,770	40,000	10,300	17,270	27,570		40,000	33,000	33,000	
		Transit and temporary establishment	8,568	10,000	141	7,079	7,220		10,000	10,000	10,000	
		Freight	1,13,122	1,32,000	97,200	19,929	1,17,129		1,32,000	1,32,000	1,32,000	
		Manufacturing charges, &c. ...	38,915	75,000	13,350	26,686	40,036		75,000	60,000	60,000	
		Temporary establishment ...	263	12,000	.....	6,535	6,535		12,000	10,000	10,000	
		Purchase of opium	61,418	1,25,000	213	77	290		1,33,000	93,000	93,000	
		Total Behar—Payments to Cultivators, &c. ...	91,67,762	1,01,27,000	15,88,157	68,05,124	83,93,275		1,08,35,000	1,02,34,000	1,02,34,000	
		BEHAR—TRAVELLING AND OTHER MISCELLANEOUS CHARGES.										
		Allowances.										
		Travelling allowances	17,662	19,000	12,881	6,381	19,262		19,000	19,000	19,000	
		Commission to amlahs	99,910	1,36,000	58,837	38,429	97,266		1,29,000	1,01,000	1,01,000	Reduced on actuals.
		Total Allowances ...	1,17,572	1,55,000	71,718	44,810	1,16,528		1,48,000	1,20,000	1,20,000	

GRANT 4.—OPIUM—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BEHAR—TRAVELLING AND OTHER MISCELLANEOUS CHARGES—*concluded.*										
Supplies and Services.										
Rewards and confiscations ...	19,896	18,000	7,299	7,621	14,920		20,000	20,000	20,000	
Petty construction and repairs	3,498	12,000	2,808	894	3,702		12,000	12,000	12,000	
Value of medical stores ...	260	.....	229	65	294		.....	.....	.....	
„ of mint stores	.....	.....	1,404	.....	1,404		.....	.....	.....	
Purchase of tents	1,694	.....	.....	.....	.....		.....	.....	.....	
Freight on Europe stores ...	5	.....	4	.....	4		.....	.....	.....	
Bonus or rewards	2,265	3,000	2,253	43	2,296		3,100	3,000	3,000	
Total Supplies and Services ...	27,618	33,000	13,997	8,623	22,620		35,100	35,000	35,000	
Contingencies.										
Rents, rates and taxes	4,817	.....	2,371	1,551	3,922		.....	5,000	5,000	Included by the Opium Agent under Miscellaneous.
Postage charges	1,474	2,000	791	694	1,485		2,000	2,000	2,000	
Office expenses and miscellaneous	20,836	18,000	10,756	10,527	21,283		18,000	13,000	13,000	
Total Contingencies ...	27,127	20,000	13,918	12,772	26,690		20,000	20,000	20,000	
Total Behar—Travelling and other Miscellaneous Charges	1,72,317	2,08,000	99,633	66,205	1,65,838		2,03,700	1,75,000	1,75,000	
ESTABLISHMENT.										
BENARES—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.										
NUMBERS. 1891-92. / 1892-93.										
Salaries.										
1 / 1 Agent (3,000) 4...	.....	34,560	.....	.....	.....		34,560	34,560	34,560	
1 / 1 Principal Assistant (1,000) ...	.....	14,400	.....	.....	.....		12,000	12,000	12,000	
	.....	48,960	.....	.....	.....		46,560	46,560	46,560	
Sub-Deputy Agents—										
4 / 4 Second grade (800)	.....	38,400	.....	.....	.....		38,400	38,400	38,400	
3 / 4 Third grade (700)	.....	25,200	.....	.....	.....		33,600	33,600	33,600	
5 / 4 Fourth grade (600)	.....	36,000	.....	.....	.....		28,800	28,800	28,800	
4 / 4 Fifth grade (500)	.....	24,000	.....	.....	.....		24,000	24,000	24,000	
	.....	1,23,600	.....	.....	.....		1,24,800	1,24,800	1,24,800	
Assistants.										
7 / 7 Second grade (400)	.....	33,600	.....	.....	.....		33,600	33,600	33,600	
9 / 10 Third grade (300)	.....	32,400	.....	.....	.....		36,000	36,000	36,000	
12 / 12 Fourth grade (250) ...	.....	36,000	.....	.....	.....		36,000	36,000	36,000	
5 / 4 Fifth grade (200)	.....	12,000	.....	.....	.....		9,600	9,600	9,600	
	.....	1,14,000	.....	.....	.....		1,15,200	1,15,200	1,15,200	
		2,86,560						2,86,560	2,86,560	
Deduct—Probable savings ...	.....	11,560	.....	.....	.....		.....	6,560	6,560	
Total Salaries ...	2,79,668	2,75,000	1,41,487	1,30,897	2,72,384		2,86,560	2,80,000	2,80,000	
ESTABLISHMENT.										
Sudder.										
4 / 4 Clerks on Rs. 200 and over ...	48,098	18,120	23,871	23,411	47,282		18,600	18,600	18,600	
44 / 44 Clerks on less than Rs. 200 ...		30,360					30,360	30,360	30,360	
209 / 209 Servants	13,645	13,296	6,916	6,740	13,656		13,296	13,296	13,296	
Temporary establishment ...	35,350	35,000	9,094	37,393	46,487		35,000	35,000	35,000	
Total Sudder Establishment ...	97,093	96,776	39,881	67,544	1,07,425		97,256	97,256	97,256	

GRANT 4.—OPIUM—*continued.*

Numbers 1891-92	Numbers 1892-93	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.	
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		ESTABLISHMENT—*concld.*											
		Mofussil.											
325	325	Clerks on less than Rs. 200 ...	96,913	98,448	46,045	51,393	97,438		98,448	98,448	98,448		
1,378	1,378	Servants	86,236	90,108	46,224	41,292	87,516		90,108	90,108	90,108		
		Total Establishment ...	1,83,149	1,88,556	92,269	92,685	1,84,954		1,88,556	1,88,556	1,88,556		
		Deduct—Probable savings ...	.....	2,85,812 9,812	.....	.....	.....		.....	2,85,812 5,812	2,85,812 5,812		
		Total Establishment ...	2,80,242	2,76,000	1,32,150	1,60,229	2,92,379		8 ,812	2,80,000	2,80,000		
		Total Benares—Establishment, &c.	5,59,910	5,51,000	2,73,637	2,91,126	5,64,763		5,72,372	5,60,000	5,60,000		
		BENARES—PAYMENTS TO CULTIVATORS AND MANFACTURING CHARGES.											
		Payments for cultivation of opium	1,06,53,754	1,05,79,000	96,978	85,05,552	86,02,530		(a)99,81,696	99,81,000	99,81,000		
		Payments for leaves	1,47,047	1,60,000	86,394	43,239	1,29,633		1,00,000	1,00,000	1,00,000	Estimated on account outturn of 10,000 maunds.	
		Payments for trash	17,635	18,000	57	17,649	17,706		18,000	18,000	18,000	Estimated on account of outturn of 24,000 maunds.	
		Transit and weighment charges	57,054	55,000	10,312	40,946	51,258		55,000	55,000	55,000	Agent's estimate retained.	
		,, Temporary establishment	17,639	17,000	50	3,238	3,288		15,000	15,000	15,000		
		Freight	2,73,093	2,50,000	1,56,526	1,02,885	2,59,411		2,75,000	2,75,000	2,75,000	(a) The estimate as framed by the Opium Agent, Benares, and passed by the Board of Revenue has been retained; it provides for export opuim 28,000, Provision chests or maunds 48,028-5 or seers 1,921,125 of 70 at Rs. 5 per seer	96,05,625
		Manufacturing charges, &c. ...	1,58,187	1,65,000	83,512	30,396	1,13,908		1,75,000	1,75,000	1,75,000	Abkari opium 975 chests or maunds 1,462-2½, or seers 58,500 of 90, *i.e.*, maunds 1,880-14-4¾, or seers 75,214-4½ of 70 at Rs. 5 per seer	3,76,071
		Temporary establishment ...	8,536	13,000	4,516	5,617	10,133		13,000	13,000	13,000		
		Purchase of opium	.....	.....	.....	.....	.....		.....	.....	.....		
		Total Benares—Payments to cultivators, &c.	1,13,32,945	1,12,57,000	4,38,345	87,49,522	91,87,867		1,06,32,696	1,06,32,000	1,06,32,000		99,81,696
		BENARES—TRAVELLIG AND OTHER MISCELLANEOUS CHARGES.											
		Allowances.											
		Travelling allowances	60,482	60,000	33,903	26,435	60,338		60,000	60,000	60,000		
		Commission to amlahs	52,610	51,000	1,431	39,237	40,668		53,326	53,000	53,000		
			1,13,092	1,11,000	35,334	65,672	1,01,006		1,13,326	1,13,000	1,13,000		
		Supplies and Services.											
		Rewards	5,581	8,000	2,547	3,210	5,757		.....	.....	.....		
		Petty construction and repairs	1,199	4,000	555	961	1,516		7,000	7,000	7,000		
		Freight on Europe stores ...	18	.....	18	.....	18		.....	.....	.....		
		Medical stores	396	.....	206	44	250		3,000	3,000	3,000		
		,, Mint stores	204	.....	204	.....	204		.....	.....	.....		
			886	4,000	.....	84	84		3,000	3,000	3,000		
		Total Supplies and Services	8,284	16,000	3,530	4,299	7,829		13,000	13,000	13,000		
		Contingencies.											
		Purchase of books and publications	87	50	87	.....	87		50	50	54		
		Rents, rates, and taxes ...	9,277	11,000	4,307	4,551	8,858		10,000	10,000	10,000		
		Postage charges	5,840	6,000	3,409	2,202	5,611		6,000	6,000	6,000		
		Office expenses	6,403	20,000	17,222	15,551	32,773		20,000	10,000	10,000		
		Miscellaneous	25,985	25,950					21,950	21,950	21,950		
		Total Contingencies ...	47,592	63,000	25,025	22,304	47,329		58,000	48,000	48,000		
		Total Benares—Travelling and other Miscellaneous charges	1,68,968	1,90,000	63,889	92,275	1,56,164		1,84,326	1,74,000	1,74,000		

GRANT 4.—OPIUM—*concluded.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		OPIUM MISCELLANEOUS CHARGES IN CALCUTTA.										
		Godown establishments.										
		Salaries.										
1	1	Intendant (Rs. 540)	6,000	6,480	3,000	3,360	6,360		6,480	6,480	6,480	As estimated by the Board of Revenue, Lower Provinces.
		Establishment.										
2	2	Clerks	1,200	1,200	600	600	1,200		1,200	1,200	1,200	
22	22	Servants	1,968	1,968	984	984	1,968		1,968	1,968	1,968	
		Temporary establishment ...	30	.....	.....	.....	.....		.....	.....	.....	
		Total establishment ...	3,198	3,168	1,584	1,584	3,168		3,168	3,168	3,168	
		Supplies and Services and Contingencies.										
		Charges for storing opium ...	183	6,500	96	283	379		.....	.....	.....	
		Commission to auctioneers for sale of opium	384	500	192	192	384		500	500	500	
		Rents rates, and taxes	3,440	3,744	1,568	.....	1,568		3,744	3,744	3,744	
		Advertising charges	445	600	288	152	440		600	600	600	
		Freight on Europe stores ...	4,109		4,085	106	4,191		.....	.....	.....	
		Office and miscellaneous expenses	8,665	13,008	5,423	7,102	12,525		20,000	19,508	19,508	
		Telegram charges	1,229									
		Fees for analysing opium ...	56									
		Total Supplies and Services and Contingencies	18,511	24,352	11,652	7,835	19,487		24,844	24,352	24,352	
		Total Opium—Miscellaneous charges in Calcutta	27,709	34,000	16,236	12,799	29,015		34,492	34,000	34,000	

E. J. H.—Reg. No. 7147C—143—26-1-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 25TH JANUARY 1892.

RESOLUTION No. 440F.

READ—

Memorandum No. 447Bt., dated the 11th December 1891, from the Accountant-General, submitting the estimates of receipts and expenditure of the Opium Department for the year 1892-93.

Read also—

Letter No. 29B, dated the 14th January 1892, from the Board of Revenue, Lower Provinces, on the subject.

The total receipts for the year 1892-93 are estimated by the Accountant-General at Rs. 5,45,90,000 against Rs. 5,68,80,000, the sanctioned estimate for 1891-92, and Rs. 5,97,10,987 the actuals of 1890-91. His estimate is accepted.

2. The total estimate of expenditure under all heads for 1892-93 amounts to Rs. 2,21,39,000 against Rs. 2,27,00,000, the sanctioned grant for the current year, and Rs. 2,17,66,153 the actuals for 1890-91. The Accountant-General's estimate is accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, Board of Revenue, and Revenue Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 441-43F.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 25th January 1892.

C. E. G.—Reg. No. 7148C—143—25-1-92.

SALT ESTIMATES, 1892-93.

[FILE F $\frac{1\text{-E}}{55}$ 1.]

No. 419Bt., dated Calcutta, the 30th November 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

SALT BUDGET ESTIMATE FOR 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	REVISED ESTIMATE, 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.													
Customs duty on salt	2,30,66,657	2,31,50,000	1,10,82,611	1,29,72,651	2,40,55,262	2,20,000	.....	.....		2,30,00,000	2,33,70,000	2,38,70,000	The Board of Revenue have furnished the following details of the estimate under this head:— Rs. Calcutta ... 2,18,60,000 Chittagong 6,40,000 Naraingunge 5,00,000 Total ... 2,30,00,000 which is below the actual revenue derived in 1890-91. In view of the large increase of revenue during the current year, the Board's estimate appears low. I therefore raise it to Rs. 2,33,70,000.
Excise duty on salt	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Total Imperial ...	2,30,66,657	2,31,50,000	1,10,82,611	1,29,72,651	2,40,55,262	2,20,000	.....	.....	2,39,75,000	2,30,00,000	2,33,70,000	2,38,70,000	
PROVINCIAL.													
Rents of warehouses	93,545	1,15,000	50,044	44,747	94,791	.....	19,000	.....		96,000	96,000	96,000	Based on actuals.
Fines and forfeitures	10	.....	5	5	10	.....	.....	.....		.....	.....	.....	
Miscellaneous ...	34,671	35,000	15,482	14,118	29,600	.....	1,000	.....		27,930	34,000	34,000	
Total Provincial ...	1,28,226	1,50,000	65,531	58,870	1,24,401	.....	20,000	.....	1,25,000	1,23,930	1,30,000	1,30,000	
Total ...	2,31,94,883	2,33,00,000	1,11,48,142	1,30,31,521	2,41,79,663	2,20,000	20,000	2,40,00,000	2,41,00,000	2,31,23,930	2,35,00,000	2,40,00,000	

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Details.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous—										
Rowanna and attrafee fees	32,422	33,000	15,393	13,711	29,104	.....	27,930	32,000	32,000	
Miscellaneous	2,249	2,000	89	407	496	.....	.....	2,000	2,000	
Total ...	34,671	35,000	15,482	14,118	29,600	.....	27,930	34,000	34,000	

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.												
Salaries, establishments and contingencies ...	68,258	31,000	13,699	18,821	32,520	.....	.....	52,000	26,474	31,000	52,000	The revised estimate has been raised to provide for the regrant of the unspent allotment sanctioned last year for the purchase of Kilby's salt weighing scales in Calcutta. For the provision in the budget, *vide* details below.
Total ...	68,258	31,000	13,699	18,821	32,520	.....	.....	52,000	26,474	31,000	52,000	

Numbers. 1891-92.	Numbers. 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL.										
		Salaries, Establishments and Contingencies—Provincial.										
		Establishment.										
...	...	Preventive Inspector	.....	.....	.....	.....	.....		.....	.....		
2	2	Intendants	1,320	1,320	660	660	1,320		1,320	1,320		
4	4	Clerks	1,398	1,452	672	1,006	1,678		1,452	1,980		Increase due to the pay of the clerk attached to the Sulkea Salt Golahs having been raised from Rs. 50 to Rs. 60 per mensem under orders of Government of Bengal, No. 3524, dated 3rd August 1891, and one additional darogah on Rs. 50 per mensem sanctioned for Naraingunge in Government of Bengal No. 4458, dated 23rd October 1891.
8	41	Servants	4,137	3,288	2,240	2,266	4,506		3,288	5,424		The budget for 1891-92 under this head included the pay of one "koal" at Rs. 16 per mensem, now provided for under "Servants."
4	4	Patent scales and weights establishment	.....	1,800					1,800			Includes the pay of two additional peons sanctioned in Government of Bengal letter No. 4458, dated 23rd October 1891, and that of the "koal" referred to in note A.
		Temporary establishment ...	432	.....	251	273	524		.....	276		Provision made with reference to actuals.
		Total Establishment ...	7,287	7,860	3,823	4,205	8,028		7,860	9,000		
		Allowances.										
		Travelling allowances	.....	.....	.....	6	6		.....	.....		
		Supplies and Services.										
		Scales and weights	30,612	350	925	(a)5,184	6,109		350	5,000		Rs. Rs. For Calcutta Customs ... ... 3,500 For Chittagong Customs ... 1,500 — 5,000
		Repair of patent scales	.....	5,000	.....	.....	.....		4,000			
		Rewards to informers	4,626	3,150	658	1,804	2,462		.....	4,500		Contract grant.
		Charges for conducting law-suits	.....	.....	.....	.....	.....		.....			
		Petty repairs	600	.....	600	83	683		.....			(a) Includes Rs. 4,894, cost of the Kilby patent scales purchased at Chittagong.
		Total Supplies and Services ...	35,838	8,500	2,183	7,071	9,254		4,350	9,500		
		Contingencies.										
		Rents, rates, and taxes	14,319	12,523	7,610	7,325	14,935		12,523	12,500		
		Postage charges	.....	.....	.....	.....	.....		.....	.....		
		Miscellaneous	10,8145	1,741	83	214	297		1,741c	.....		(b.) Includes Rs. 10,456-7-6 paid in July 1890, being the Government share towards the construction of the siding in the Sulkea Salt Golahs.
		Added for rounding	.....	376								(c.) Included under the contract grant.
		Total Contingencies ...	25,133	14,640	7,693	7,539	15,232		14,264	12,500		
		Total Salaries, &c., Provincial ...	68,258	31,000	13,699	18,821	32,520	52,000	26,474	31,000	52,000	

W. LeB.—Reg. No. 6548C—147—6-1-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 4TH JANUARY 1892.

RESOLUTION No. 57.

READ—

A memorandum from the Accountant-General, Bengal, No. 419Bt., dated the 30th November 1891, submitting the Estimates of both Imperial and Provincial Receipts and Expenditure of the Salt Department for 1892-93.

RECEIPTS.

The Accountant-General has placed the total revised estimate of Imperial and Provincial receipts under the head of Salt for the current year at Rs. 2,40,00,000, and the estimate for next year at Rs. 2,35,00,000, against Rs. 2,31,94,883, the actuals of 1890-91. The actuals of the first six months of the current year amounted to Rs. 1,30,31,521, and the actuals of the twelve months ending 30th September 1891 were Rs. 2,41,79,663. In view of these figures the Lieutenant-Governor considers that the revised estimate for the current year may safely be raised to Rs. 2,41,00,000, and the estimate for next year to Rs. 2,40,00,000.

EXPENDITURE.

The Accountant-General's revised estimate of expenditure for the current year, amounting to Rs. 52,000, is the same as that adopted in Government Resolution No. 4501 of the 26th October 1891, and is accepted. His estimate of expenditure for next year under the several heads is as follows:—

	Rs.
Establishment	9,000
Supplies and services	9,500
Rents, rates and taxes	12,500
Total ...	31,000

The estimate is accepted so far as it goes, but in view of the several costly schemes which are under consideration for improving the accommodation at the Sulkea Salt Golahs, to meet the changes going on in the Salt Trade, it will be raised to the same amount as the revised estimate for the current year, viz. Rs. 52,000.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 58-59.

COPY, with copy of the estimates, forwarded to the Board of Revenue, Miscellaneous Revenue Department, and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 5th January 1892.

STAMPS BUDGET ESTIMATE FOR 1892-93.

No. 449Bt., dated Fort William, the 15th December 1891.

Memo. by—O. T. Barrow, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE FOR 1892-93.

Stamps.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Local estimate.	Revised by Accountant-General.		
Abstract of Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of General stamps ...	39,53,076	39,00,000	21,30,879	19,63,123	40,94,002	1,60,000	.....		38,56,563	40,60,000	40,60,000	*Vide* remarks below.
Sale of Court-fee stamps ...	99,91,535	1,02,67,000	43,60,130	59,92,379	1,03,52,509	50,000	.....		1,02,42,962	1,03,17,000	1,03,17,000	
Sale of plain paper to be used with Court-fee stamps	1,97,197	2,00,000	91,722	1,15,937	2,07,659	.....	.....		1,99,788	2,00,000	2,00,000	
Duty on impressing documents	76,043	1,00,000	37,404	59,809	97,213	.....	10,000		75,725	90,000	90,000	
Fines and penalties ...	26,317	30,000	11,616	16,935	28,551	.....	.....		25,557	30,000	30,000	
Miscellaneous	2,758	3,000	1,846	1,034	2,880	.....	.....		1,087	3,000	3,000	
Total ...	1,42,46,926	1,45,00,000	66,33,597	81,49,217	1,47,82,814	2,10,000	10,000	1,47,00,000	1,44,01,682	1,47,00,000	1,47,00,000	
Imperial share—one-fourth	35,61,731	36,25,000						36,75,000		36,75,000	36,75,000	
Provincial share—three-fourths	1,06,85,195	1,08,75,000						1,10,25,000		1,10,25,000	1,10,25,000	

Details.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Local estimate.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SALE OF GENERAL STAMPS.										
One-anna stamps for receipts and cheques	2,62,124	2,50,000	1,42,918	1,44,468	2,87,386		2,55,339	2,75,000	2,75,000	The receipts under this head, which increased largely between 1888-89 and 1889-90, showed only a very slight increase last year. In the current year, however, the increase has again been large and the actuals for 12 months ending September 1891 point to a total for the year of over 14,700. The receipts in October 1891, 4,01, show a decrease of 2,74 compared with those of the corresponding month of the preceding year, 6,75; this is, however, no doubt chiefly due to the closing of the Civil Courts for the Dasarah holidays at an earlier date in the month than in 1890-91, and in view of the progressive nature of the receipts, I take Rs. 1,47,00, for 1892-93.
Bills of exchange or hoondies	1,03,653	1,20,000	52,547	55,669	1,08,216		1,03,530	1,05,000	1,05,000	
Certificate stamps	1,15,185	1,12,000	1,10,400	4,375	1,14,775		1,15,937	1,15,000	1,15,000	
Other general stamps ...	34,72,114	34,18,000	18,25,014	17,58,611	35,83,625		33,81,757	35,65,000	35,65,000	
Total Sale of General Stamps	39,53,076	39,00,000	21,30,879	19,63,123	40,94,002		38,56,563	40,60,000	40,60,000	
SALE OF COURT-FEE STAMPS.										
Court-fee stamps	94,95,377	96,17,000	41,41,572	57,01,073	98,42,645		97,33,494	98,17,000	98,17,000	
Stamps for copies	4,96,158	6,50,000	2,18,558	2,91,306	5,09,864		5,09,468	5,00,000	5,00,000	
Total Sale of Court-fee Stamps	99,91,535	1,02,67,000	43,60,130	59,92,379	1,03,52,509		1,02,42,962	1,03,17,000	1,03,17,000	
SALE OF PLAIN PAPER TO BE USED WITH COURT-FEE STAMPS ...	1,97,197	2,00,000	91,722	1,15,937	2,07,659		1,99,788	2,00,000	2,00,000	
DUTY ON IMPRESSING DOCUMENTS.										
Duty on unstamped paper ...	70,717	90,000	34,323	55,474	89,797		71,586	84,000	84,000	
Do. on insufficiently stamped paper	5,326	10,000	3,081	4,335	7,416		4,139	6,000	6,000	
Total Duty on Impressing Documents	76,043	1,00,000	37,404	59,809	97,213		75,725	90,000	90,000	
FINES AND PENALTIES.										
Stamp penalties by Revenue Officers	18,637	20,000	7,670	10,821	18,491		15,679	20,000	20,000	
Stamp penalties by Judicial Officers	9,680	10,000	3,946	6,114	10,060		9,878	10,000	10,000	
Total Fines and Penalties ...	26,317	30,000	11,616	16,935	28,551		25,557	30,000	30,000	
MISCELLANEOUS.										
Adjudication fees	843	1,000	335	294	629		688	1,000	1,000	
Other items	1,915	2,000	1,511	740	2,251		399	2,000	2,000	
Total Miscellaneous ...	2,758	3,000	1,846	1,034	2,880		1,087	3,000	3,000	
Total ...	1,42,46,926	1,45,00,000	66,33,597	81,49,217	1,47,82,814		1,44,01,682	1,47,00,000	1,47,00,000	

STAMPS.—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Loca estimate.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	71,328*	78,000	36,871	36,758	73,629	5,000	.....		74,212	83,000	83,000	* Decrease due to the appointment of a lower paid officer in place of the permanent incumbent on leave and to smaller expenditure under contingencies of District Establishments.
Charges for the sale of General Stamps	86,927	93,000	44,489	47,050	91,539	.....	2,000		86,455	91,000	91,000	Based on actuals.
Charges on sale of Court-fee Stamps	1,02,679	1,10,000	45,749	61,140	1,06,889	.....	3,000		1,03,417	1,07,000	1,10,000	
Discount on Plain Paper ...	12,328	12,000	5,743	7,177	12,920	1,000	.....		12,231	13,000	13,000	
Stamp Paper supplied from Central Stores	2,12,020	2,54,000	2,12,020	.....	2,12,020	.....	73,000		1,80,892	1,81,000	1,81,000	Decrease due to the change in the contract rates for the manufacture of stamps.
Total ...	4,85,282	5,47,000	3,44,872	1,52,125	4,96,997	6,000	78,000	5,47,000	4,57,207	4,75,000	4,78,000	
Imperial share—one-fourth ..	1,21,320	1,36,000						1,36,000		1,19,000	1,20,000	
Provincial share—three-fourths	3,63,962	4,11,000						4,11,000		3,56,000	3,58,000	

NUMBERS. 1891-92.	NUMBERS. 1892-93.	HEAD AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
					Last six months of 1890-91.	First six months of 1891-92.	Total.		Local estimate.	Revised by Accountant General.		
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE.										
		PRESIDENCY EXECUTIVE ESTABLISHMENT.										
		Salaries.										
1	1	Superintendent of Stamps and Stationery (Rs. 1,400)	12,471*	14,400	6,391	7,700	14,091		16,800	16,800	16,800	Increase due to increments.
1	1	Assistant Superintendent (Rs. 500)	5,280	6,000	2,880	2,980	5,860		6,000	6,000	6,000	* Decrease due to the absence of the permanent incumbent on leave and to the appointment of an officer on reduced salary.
		Total Salaries ...	17,751	20,400	9,271	10,680	19,951		22,800	22,800	22,800	
		Establishment.										
1	1	Store-keeper (Rs. 560)	29,035	6,600	14,384	14,854	29,238		6,720	6,720	6,720	Increase due to increments.
52	52	Clerks (below Rs. 200)		23,724					23,844	23,844	23,844	Ditto ditto.
27	27	Servants	2,534	2,514	1,267	1,193	2,460		2,544	2,544	2,544	
...	...	Temporary establishment... ...	47	.....	47	.....	47		.....	.....	.....	
		Total Establishment	31,616	32,868	15,698	16,047	31,745		33,108	33,108	33,108	
		Allowances.										
		Travelling allowances	53	50	3	6	9		50	50	50	
		Supplies and Services.										
		Landing, Freight and Packing charges	7,454	8,700	4,468	2,791	7,259		8,700	8,000	8,000	Reduced on actuals.
		One-third freight on Europe Stores	399	500	—72	126	54		500	500	500	
		Cost of Punching Machines ...	1,812	500	1,318	1,243	2,561		1,500	1,500	1,500	
		Freight on stamps from England	234	.....	234	.....	234		.....	.....	.....	
		Value of Mint stores	15	100	15	.....	15		100	165	165	Increased to make total round.
		Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Supplies and Services ...	9,914	9,800	5,963	4,160	10,123		10,800	10,165	10,165	
		Contingencies.										
		Hot weather charges	144	.....	.....	344	344		.....	.....	.....	Reduced on actuals.
		Purchase of books and publications	16	.....	16	.....	16		.....	.....	.....	
		Postage charges	2,891	3,500	1,384	1,504	2,888		3,500	3,200	3,200	
		Telegram charges	56	.....	27	11	38		.....	.....	.....	
		Subscription to Newspapers ...	21	.....	21	.....	21		.....	.....	.....	
		Office expenses and miscellaneous	1,443	2,382	680	530	1,210		2,382	1,500	1,500	Ditto ditto.
		Total Contingencies ...	4,571	5,882	2,128	2,389	4,517		5,882	4,700	4,700	
		Total Presidency Executive Establishment	63,905	69,000	33,063	33,282	66,345		72,640	70,823	70,823	

STAMPS.—*concluded.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE—*concld.*										
		DISTRICT ESTABLISHMENTS.										
		Establishment.										
5	5	Clerks	1,200	1,404	630	610	1,240		1,428	1,428	1,428	Increase due to increments.
		Establishment for the sale of stamps	24	144	12	12	24		144	144	144	
		Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	1,572 572	1,572	
		Total Establishment ...	1,224	1,548	642	622	1,264		1,572	1,000	1,572	
		Supplies and Services.										
		Purchase of tents	.....		.....	.....	.....					
		Rewards to informers	1,698		1,263	72	1,335					
		Contingencies.										
		Repair of tents	.....		.....	.....	.....			11,000	11,000	Contract contingent allotment.
		Repair of furniture	25		23	20	43					
		Postage charges	147		142	.....	142					
		Telegram charges	6		2	.....	2					
		Office expenses and miscellaneous	4,295		1,730	2,741	4,471					
		Hot weather charges	28		6	21	27					
		Regrant of savings	.....		.....	.....	.....		.....	177	177	Rajshahye Division Rs. 121, Bhagulpore Division Rs 56.
		Total Supplies and Services and Contingencies	6,199	7,452	3,166	2,854	6,020		.....	11,177	11,177	
		Total District Establishments	7,423	9,000	3,808	3,476	7,284		1,572	12,177	12,749	
		Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	.....	83,572 572	
		Total Superintendence ...	71,328	78,000	38,871	36,758	73,629		74,212	83,000	83,000	
		CHARGES FOR SALE OF GENERAL STAMPS.										
		Discount on sale of one-anna stamps										
		Discount on sale of bills of exchange or hoondies ...										
		Discount on sale of other general stamps	86,927	93,000	44,489	47,050	91,539		86,455	91,000	91,000	Based on actuals.
		Contingent and other charges										
		Total Charges for the Sale of General Stamps	86,927	93,000	44,489	47,050	91,539		86,455	91,000	91,000	
		CHARGES ON SALE OF COURT-FEE STAMPS.										
		Discount on sale of adhesive stamps										
		Discount on sale of stamps for copies	1,02,679	1,10,000	45,749	61,140	1,06,889		1,03,417	1,07,000	1,10,000	Based on actuals.
		Total Charges on sale of Court-fee stamps	1,02,679	1,10,000	45,749	61,140	1,06,889		1,03,417	1,07,000	1,10,000	
		Discount on plain paper ...	12,328	12,000	5,743	7,177	12,920		12,231	13,000	13,000	Based on actuals.
		Stamp paper supplied from Central Stores	2,12,020	2,54,000	2,12,020	.....	2,12,020		1,80,892	1,81,000	1,81,000	The Superintendent of Stationery states that the reduced estimate is due to the change in the contract rates for the manufacture of stamps, &c. I have therefore retained his estimate.

C. E G.—Reg. Nos. 6612C—147—8-1-92.

[FILE F $\frac{1\text{-E}}{56}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6TH JANUARY 1892.

RESOLUTION No. 86.

READ—

Memorandum from the Accountant-General, Bengal, No. 449Bt., dated the 15th December 1891, submitting the estimates of the Stamp Department for the year 1892-93.

RECEIPTS.

The total revenue from stamps for 1891-92 was originally estimated at Rs. 1,45,00,000. The actuals of 1890-91 were Rs. 1,42,46,926, and the Comptroller-General's latest statement shows that the receipts during the first eight months of the current year exceeded those of the corresponding period of last year by Rs. 5,38,000. With reference to these figures the Accountant-General has placed both the revised estimate for the current year and the estimate for next year at Rs. 1,47,00,000. The estimates are accepted.

EXPENDITURE.

The Accountant-General's estimate of expenditure for 1892-93 amounts to Rs. 4,75,000 against Rs. 5,47,000, the sanctioned grant for the current year. The reduction is chiefly under "Stamp paper supplied from Central Stores," and is due to the cheaper rates of the present contract with Messrs. De La Rue & Co. for the supply of stamped paper for India. The estimate is accepted, except that the provision of Rs. 1,07,000 under the head "Charges for the sale of Court-fee Stamps" will be raised to Rs. 1,10,000, the charge in the first six months having amounted to Rs. 61,140. The total grant will thus be fixed at Rs. 4,78,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Board of Revenue, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secy. to the Govt. of Bengal.

Nos. 87-88.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th January 1892.

W. LeB.—Reg. No. 66130—147—7-1-92.

EXCISE ESTIMATE. 1892-93.

[FILE $\frac{1\text{-E}}{9}$ 1.]

No. 458Bt., dated Fort William, the 22nd December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

EXCISE.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Board.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.												
License and Distillery Fees and duties for the sale of Liquors and Drugs.												
License fees	57,53,870	57,80,000	26,73,102	33,46,718	60,19,820	2,40,000	.....		59,13,518	60,20,000	60,20,000	The Commissioner of Excise, Bengal, anticipates increased receipts from "license fees" owing to the efforts being made to raise the license fees of outstills and other shops, a large number of which have been settled this year at enhanced rates, but a falling off under the heads "Still-head duty" and "Farm of drugs" in consequence of agricultural depression, the rise in the price of food-grains, and the partial failure of the ganga crop in Rajshahye.
Distillery fees	57,514	80,000	29,274	25,929	55,203	.....	23,000		57,121	57,000	57,000	
Still-head duty	17,11,756	16,90,000	9,20,534	8,59,006	17,79,540	.....	3,000		16,54,636	16,87,000	16,87,000	
Farm of drugs	13,31,595	13,80,000	6,72,008	6,45,724	13,17,732	.....	80,000		13,45,731	13,00,000	13,00,000	
Rent of toddy trees ...	1,526	2,000	1,219	588	1,607	.....	.....		1,941	2,000	2,000	
Total License and Distillery Fees, &c. ...	88,56,261	89,32,000	42,96,137	48,77,765	91,73,902	.....	.....		89,72,947	90,66,000	90,66,000	
Sale Proceeds of Excise Opium	16,00,076	15,60,000	8,08,737	8,33,867	16,42,604	65,000	.....		15,94,711	16,25,000	16,25,000	
Fines, confiscations and miscellaneous	8,457	8,000	3,632	4,175	7,807	1,000	.....		8,425	9,000	9,000	
Total ...	1,04,64,794	1,05,00,000	51,08,506	57,15,807	1,08,24,313	3,06,000	1,06,000	1,07,00,000	1,05,76,083	1,07,00,000	1,07,00,000	In consequence of the actuals of the 12 months ended November 1891, which amount to Rs. 1,08,99,000 his estimate of Rs. 1,05,76,000 appears low, and I take Rs. 1,07,00,000 for the total receipts. Referring to details, I have taken under "License fees" the full amount indicated by the actuals of the 12 months ending September; under "Still-head duty" I have increased the Commissioner's estimate to Rs. 16,87,000. The actuals point to a much higher figure, but with the anticipation of a bad season, I have not raised it further. On the other hand the Commissioner's estimate under "Farm of drugs" appears high with reference to past and current year's actuals, which show these receipts to be falling. I therefore reduce his estimate under this head to Rs. 13,00,000. *Vide* details.
Imperial share—three-fourths	78,48,596	78,75,000						80,25,000		80,25,000	80,25,000	
Provincial share—one-fourth	26,16,198	26,25,000						26,75,000		26,75,000	26,75,000	
ABSTRACT OF EXPENDITURE.												
Collectors', Commissioners', and Cantonment Magistrates' Establishments	6,51,104	6,81,000	3,31,282	3,14,385	6,45,667	.....	29,000	6,81,000	5,55,340	6,52,000	7,02,000	
Imperial share—three-fourths	4,88,328	5,11,000						5,11,000		4,89,000	5,26,500	
Provincial share—one-fourth	1,62,776	1,70,000						1,70,000		1,63,000	1,75,500	

EXCISE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Excise Commissioner.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.										
		PRESIDENCY ESTABLISHMENT.										
		ADMINISTRATIVE ESTABLISHMENT.										
		In the Office of the Excise Commissioner, Bengal.										
		Salaries.										
1	1	Excise Commissioner (on Rs. 2,700)	35,844*	29,952	15,281	16,541	31,822		32,400	31,104	32,256	Provision made for salary of the Commissioner at Rs. 2,700 per month less annuity deduction. * Increase due to privilege leave absence.
1	1	Special Deputy Collector (Personal Assistant) (on Rs. 500)	6,000	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
...	2	Excise Inspectors (on Rs. 400 and Rs. 200)	.....	.....	.....	.....	.....		7,200	7,200	9,000	Appointments sanctioned in Bengal Government order No. 901—F, dated 8th June 1891.
		Total Salaries	41,844	35,952	18,281	19,541	37,822		45,600	44,304	[illegible]	
		Establishment.										
25	25	Clerks (on less than Rs. 200)	14,168	16,716	8,300	8,235	16,535		16,992	16,992	[illegible]	Increase due to increments.
9	9	Peons	1,398†	852	1,041	1,443	2,484†		1,020	852	1,020	† Include pay of servants provided for in page 8 under executive establishments.
...	...	Temporary establishment	532	.....	390	.....	390		.....	.....		The increased provision for two servants at Rs. 7 each made by the Excise Commissioner has been omitted for want of sanction.
		Total Establishment	16,088	17,568	9,731	9,678	19,409		18,012	17,844	18,012	
		Allowances.										
		Travelling allowances of officers	1,172	2,000	647	2,161	2,808		4,500	4,500	[illegible]	Increased provision necessary to meet the travelling allowances of the two Inspectors newly sanctioned.
		Travelling allowances of establishment	348	1,000	302	1,472	1,774		1,000	1,000	1,000	Based on the actuals for the 12 months ended September 1891.
		Total Allowances	1,520	3,000	949	3,633	4,582		5,500	5,500	6,500	
		Supplies and Services										
		Petty construction (*c*)	.....	.....	.....	.....	.....		.....	.....	.....	
		Petty repairs (*c*)	.....	.....	.....	.....	.....		.....	.....		
		Contingencies.										
		Purchase of furniture (*c*)	.....	.....	.....	.....	.....		.....	.....	.....	Items marked *c* are included under the contract grant.
		Repair of furniture (*c*)	.....	.....	.....	.....	.....		.....	.....	.....	
		Hot and cold weather charges (*c*)	.....	.....	.....	.....	.....		.....	.....	.....	
		Tour charges (*c*)	.....	.....	.....	.....	.....		.....	.....	.....	
		Postage charges (*c*)	.....	.....	.....	.....	.....		.....	.....	.....	
		Telegram charges (*c*)	.....	.....	.....	.....	.....		.....	.....	.....	
		Office expenses (*c*)	.....	.....	.....	.....	.....		.....	.....	.....	
		Miscellaneous (*c*)	3,736	2,400	.....	998	998		2,400	2,400	2,400	Part of the contract grant provided for here as proposed by the Excise Commissioner.
		Total Supplies and Services and Contingencies	3,736	2,400	.....	998	998		2,400	2,400	2,400	
		Total Administrative Establishment	63,188	58,920	28,961	33,850	62,811		71,512	70,048	73,168	
		EXECUTIVE ESTABLISHMENT.										
		In the Calcutta Collectorate.										
		Salaries.										
1	1	Abkaree Superintendent (on Rs. 1,000)	12,000	12,000	6,000	6,020	12,020		12,000	12,000	12,000	
...	1	Deputy Collector (on Rs. 400)	.....	.....	.....	.....	.....		4,800	4,800	...	Hitherto included under District Establishment.
		Total Salaries	.....	.....	.....	.....	.....		16,800	16,800	12,000	

EXCISE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Excise Commissioner.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—*contd.*										
		PRESIDENCY ESTABLISHMENT—*contd.*										
		EXECUTIVE ESTABLISHMENT—*contd.*										
		Establishment.										
2	2	Clerks on Rs. 200 and over) ...		5,820					6,000	6,000	6,000	Increase due to increments.
43	43	Clerks (on less than Rs. 200) ...		22,014					23,220	23,220	23,200	
...	...	Servants		4,896					4,896	4,896	4,896	
		Executive, Inspecting, &c., Establishment.										
2	2	Excise Inspectors (on less than Rs. 200) ...		7,320					7,044	7,440	7,440	Increase due to increments.
4	4	Preventive Sub-Inspectors (on less than Rs. 200) ..		1,920					1,920	1,920	1,920	
1	1	Excise Darogah (on less than Rs. 240) ..		840					840	840	840	
1	1	Clerk (on less than Rs. 200) ...		276					288	288	[illegible]	Ditto ditto.
24	24	Peons		3,180					3,132	3,132	3,132	Appointment of a Jemadar on minimum pay and pay of a peon reduced.
		Total Establishment		47,196*					47,736	47,736*	47,736	* Actuals included under District Executive Establishment.
		DISTILLERY ESTABLISHMENT.										
		Salaries.										
2	2	Sub-Deputy Collectors (on less than Rs. 200) ...		3,900					3,900	3,900	3,900	
		Establishment.										
3	3	Canoongoes (on less than Rs. 200)	40,985	1,800	23,435	3,410	26,845		1,800	1,800	1,800	
5	5	Clerks (on less than Rs. 200) ...		1,320					1,224	1,224	1,224	Appointment of a clerk on minimum pay.
37	37	Servants		3,168					3,168	3,168	3,168	
		Total Salaries and Establishment...	61,985	69,384	29,435	(a)9,430	38,865		74,628	74,628	68,928	(a) Charges appertaining to this head partly included under District Executive and Inspecting establishment.
		Allowances.										
		Travelling allowances of officers	84	300	40	.....	40		280	1,500	1,500	Reduced on actuals.
		Travelling allowances of establishment	2,083	1,200	1,183	64	1,247		2,260			
		Total allowances ...	2,167	1,500	1,232	64	1,296		2,540	1,500	1,500	
		Supplies and Services.										
		Rewards (c)	6,065	.....	2,665	2,925	5,590		.....	.....		
		Petty construction (c)	142	.....	.....	4	4		.....	.....		
		Petty repairs (c)							.....	.....		
		European stores (s)	23	.....	23	.....	23		.....	.....		
		Fees to pleaders in excise cases (r)	.....	.....	.....	.....	.....		.....	.....		
		Contingencies.										
		Remuneration to copyists (r)	72	200	39	62	101		150	150	150	
		Rates and taxes (r)	9,100	1,500	4,513	133	8,436		1,400	1,400	1,400	
		Office and ground rent (r) ...		7,680		3,790			7,680	7,680	7,680	
		Purchase of books and publications (s)	.....	.....	.....	.....	.....		.....	.....		
		Purchase and repair of furniture (c)	113	.....	42	35	77		.....	.....		Items marked (s) are included under contract grant.
		Postage charges (c)	444	.....	314	496	810		.....	.....		
		Telegram charges (c)	.....	.....	.....	93	93		.....	.....		
		Office expenses (c)	1,382	.....	712	1,389	2,101		.....	.....		
		Miscellaneous (c)	3,169	13,000	1,577	1,244	2,821		.....	13,000	13,000	
		Total Supplies and Services and Contingencies ...	20,510	22,380	9,885	10,171	20,056		9,230	22,230	22,230	
		Total Executive Establishment	84,662	93,264	40,552	19,665	60,217		86,398	98,358	92,658	Part of the contract grant provided for here.
		Total Presidency Establishment	1,47,850	1,32,184	60,513	53,515	1,23,028		1,57,910	1,65,406	1,65,626	

EXCISE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTATES' ESTABLISHMENTS—*contd.*										
		DISTRICT ESTABLISHMENT.										
		SUDDER ESTABLISHMEMT.										
		Salaries.										
20	17	Deputy Collectors (on Rs. 200 and over)	58,374	68,400	80,005	27,865	57,870		56,400	60,000	61,800	The number of Deputy Collectors sanctioned by the Secretary of State for excise work is 21, of whom one is employed as Personal Assistant to the Excise Commissioner, two as Excise Inspectors, and one provided for under Presidency Executive Establishment, the rest provided for under this head.
		Establishment.										
112	112	Clerks (on less than Rs. 200) ...	43,439	45,954	22,200	22,424	44,624		46,686	46,686	46,686	Increase due to increments.
55	62	Servants	4,439	4,344	2,281	3,173	5,454		4,836	4,836	4,836	Increase due to appointments of seven orderly peons as shown in the sanctioned scale of Excise Establishment for 1891-92 forwarded by the Board of Revenue with their No. 4505, dated 24th November 1891.
		Total Establishment	47,878	50,298	24,481	25,597	50,078		51,522	51,522	51,522	
		Executive, Inspecting and Assessing Establishment.										
		Excise Inspectors (on less than Rs. 200) ...	.....	.....	.....	.....	.....		.....	.....	.....	
157	163	Sub-Inspectors (on less than Rs. 200) ...	43,653	12,000	46,367	26,888	98,437		98,262	98,262	98,262	Increase of one Sub-Inspector in 24-Pergunnahs, and five in Rajshahye as shown in sanctioned scale of Excise Establishment for 1891-92, forwarded by the Board of Revenue with their No. 4505, dated 24th November 1891.
		Darogahs (on less than Rs. 200) ...	44,478	81,960		25,182						
		Assessor Inspectors (on less than Rs. 200) ...	2,705	.....	370	129	499		.....	.....	.....	
58	51	Clerks (on less than Rs. 200) ...	21,436	16,440	8,817	*21,797	30,614		14,424	14,424	14,424	Decrease of seven mohurirs, three in 24-Pergunnahs and four in Rungpore, as shown in the sanctioned scale.
636	617	Servants	47,805	46,620	23,418	23,882	47,300		45,228	45,228	45,228	* Includes charges on account of Presidency Excise Establishment.
		Temporary establishment ...	48	.....	36	12	48		.....	.....	.....	Decrease of 19 servants as shown in the sanctioned scale, and revision since made by the Commissioner.
		Total Executive, Inspecting and Assessing Establishment ..	1,60,125	1,56,960	79,008	97,890	1,76,898		1,57,914	1,57,914	1,57,914	
		Total Sudder Establishment ...	2,66,377	2,75,658	1,33,494	1,51,352	2,84,846		2,65,836	2,69,436	2,71,236	
		DISTILLERY ESTABLISHMENT.										
		Salaries.										
13	13	Sub-Deputy Collectors (on less than Rs. 200) (now Superintendent of Distillery)	21,252	18,900	10,244	11,586	21,830		19,500	19,500	20,100	Increase due to promotion of some Sub-Deputy Collectors to higher grade.
		Establishment.										
20	20	Canoongoes (on less than Rs. 200) (now Deputy Superintendent of Distillery) ...	*15,778	15,000	7,928	7,861	15,789		15,000	15,000	15,000	* Increase due to privilege leave allowance.
61	61	Clerks (on less than Rs. 200) ...	10,972	16,536	7,114	7,390	14,504		17,136	17,136	17,136	Increase due to increments.
165	165	Servants	11,045	11,976	5,897	6,816	12,713		11,952	11,952	11,952	Appointments on minimum pay.
		Temporary establishment ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	37,795	43,512	20,939	22,067	43,006		44,088	44,088	44,088	
		Total Distillery Establishment	59,047	62,412	31,183	33,653	64,836		63,588	63,588	64,188	

EXCISE—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—*contd*										
DISTRICT ESTABLISHMENT—*contd.*										
Allowances.										
Travelling allowances of officers	9,575	10,000	5,324	4,042	9,366		16,833	} 65,921	65,921	Based on actuals.
Travelling allowances of establishment	48,595	42,000	25,503	27,313	52,816		49,124			
Total Allowances ...	58,170	52,000	30,827	31,355	62,182		65,957	65,921	65,921	
Supplies and Services.										
Rewards(*c*)	47,843	65,000	30,334	28,390	58,724		.....	.....	.....	
Petty construction and repairs(*c*)	51,822	50,000	24,818	9,101	33,919		.....	.....	30,000	
Value of Mint stores(*s*) ...	.....	.....	.....	.....	.....		.....	.....	.....	
Europe stores	9	.....	9	.....	9		.....	.....	.....	
Cost of land(*s*)	4,099	1,436	3,246	993	4,239		186	186	186	Items marked (*c*) are included in the contract grant.
Contingencies.										
Purchase of books and publications(*s*)	20	.....	20	.....	20		.....	.....	.....	
Rates and taxes(*r*)	1,482	1,609	1,029	472	1,501		1,576	1,576	1,576	
Office and ground rent(*r*) ...	.....	.....	.....	162	162		287	287	287	
Purchase of furniture(*c*) ... } Repair of furniture(*c*)	2,923	.....	1,837	258	2,095		.....	.....	.....	
Hot and cold weather charges (*c*)	1,208	.....	332	904	1,236		.....	.....	.....	
Tour charges(*c*)	90	.....	79	11	90		.....	.....	.....	
Postage charges(*c*)	3,340	.....	1,755	2,047	3,802		.....	.....	.....	
Telegram charges(*c*)	251	.....	126	128	254		.....	.....	.....	
Office expenses(*c*)	1,968	} 20,701	2,680	{ 621	621		}	*82,600	82,600	* Amount of contract grant sanctioned in Bengal Government Resolution, dated 14th July 1891 1,00,000
Miscellaneous(*c*)	4,605			{ 1,423	4,103					Deduct— Rs. Amount provided for under Presidency Administrative Establishment ... ... 2,400; Amount provided for under Executive Administrative Establishment ... ... 13,000 — 15,400
										84,600
Total Supplies and Services and Contingencies ...	1,19,660	1,38,746	66,265	44,510	1,10,775		2,049	84,649	1,34,649	Less— Amount provided for under 30, Stationery and printing for Country stationery 2,000
Total District Establishment ...	5,03,254	5,28,816	2,61,769	2,60,870	5,22,639		3,97,430	4,83,594	5,35,094	82,600
Total Collectors', Commissioners', &c., Establishments	6,51,104	6,81,000	3,31,282	3,14,385	6,45,667		5,55,340	6,52,000	7,01,533	
Add for rounding	.....	.....	.....	.....	.....		.....	.....	180	
									7,02,000	

C. E. G.—Reg. No. 6922C—147 - 20-1-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH JANUARY 1892.

RESOLUTION No. 337F.

READ—

Memorandum from the Accountant-General, Bengal, No. 458Bt., dated the 22nd December 1891, submitting the estimates of the Excise Department for the year 1892-93.

RECEIPTS.

The budget estimate of receipts under "Excise" for 1891-92 was Rs. 1,05,00,000; but in view of the result of the settlement of excise shops, which showed an improvement of more than two lakhs in "License fees" as compared with the figures of the year 1890-91, the estimate was raised in the Financial Resolution of the 26th October 1891 to Rs. 1,06,00,000. The Accountant-General has now submitted a revised estimate amounting to Rs. 1,07,00,000 with reference to the actuals of the first eight months of the present year, which show an increase of Rs. 4,33,000 over those of the corresponding period of last year, and has placed the estimate for next year at the same figure. The Accountant-General's estimate for both years will be retained.

EXPENDITURE.

2. Under "Presidency Establishment" the Accountant-General has provided Rs. 31,104 on account of the salary of the Excise Commissioner for 1892-93. The Secretary of State's sanction for three years to the appointment of an Excise Commissioner for Bengal on a salary of Rs. 2,500—100—3,000 per mensem will expire on the 3rd April 1892; but, pending further orders, it is necessary to make provision for the continuance of the appointment. As Mr. Westmacott has held the appointment since its creation on the 4th April 1889, the year 1892-93 will be the fourth year of his tenure of the appointment, and his salary for that year should therefore be calculated at Rs. 2,800 a month less 4 per cent. deduction for annuity. The estimate will be raised to (33,600—1,344=) Rs. 32,256. Under the same head a provision of Rs. 7,200 has been made for the pay of the First and Second Inspectors of Excise. As these officers have been promoted *sub. pro tem.* to the 4th and 7th grades respectively of the Subordinate Executive Service, their salaries are Rs. 500 and Rs. 250, and the estimate will accordingly be raised to Rs. 9,000. The Accountant-General has reduced the local estimate under the head of Peons from Rs. 1,020 to Rs. 852, which is the sanctioned grant for the current year. The local estimate provides for the pay of two additional peons and is retained, pending formal application for their appointment.

3. Of the 21 Deputy Collectors sanctioned by the Secretary of State for excise work, one is attached to the Excise Commissioner's Office as his Personal Assistant, two have been appointed Inspectors of Excise, and the remaining 18 are employed in the districts noted in the margin. Under "Presidency Executive Establishment," the Accountant-General has provided Rs. 4,800 for the pay of the Deputy Collector attached to the Calcutta Collectorate. This officer is not wholly employed on excise duty, and his pay has not hitherto been included in the Excise budget. The provision will therefore be struck out. Under "District Establishment" the Accountant-General has provided for only 17 Deputy Collectors, whereas the number should be 18 as shown above. One of these Deputy Collectors, who is a 5th grade officer, will shortly be transferred

Midnapore.	Patna.
Hooghly and Howrah.	Durbhunga.
Mymensingh.	Gya.
Monghyr.	Chumparun.
Purneah.	Lohardugga.
Burdwan.	Mozufferpore.
Sarun.	Shahabad.
Dacca.	Bhagulpore.
24-Pergunnahs.	Cuttack.

to the general line, and it is likely that he will be succeeded either by an officer in the 6th or 7th grade. Setting off the saving thus effected against the appointment omitted, the estimate of the Accountant-General, amounting to Rs. 60,000, will be raised to Rs. 61,800. Of the 15 Sub-Deputy Collectors employed under the Excise Department, two are attached to the Presidency Distillery Establishment and 13 to the District Distillery Establishment. The provision for the pay of the Sub-Deputy Collectors in charge of the distilleries at the Presidency has been placed by the Accountant-General at Rs. 3,900, and that for the pay of the mofussil Sub-Deputy Collectors at Rs. 19,500. Owing to recent changes in the Department, by which a Sub-Deputy Collector on the Presidency Distillery Establishment on Rs. 175 has been replaced by an officer on Rs. 100 from the District Establishment, the place of the latter being taken by an officer on Rs. 150, the Accountant-General's provision under "Presidency Distillery Establishment" will be reduced by Rs. 900 to Rs. 3,000, and that under District Distillery Establishment raised to Rs. 20,100 or by Rs. 600.

4. No provision has been made by the Accountant-General, under the head of Special Contingencies, for the construction of distillery buildings in charge of the Civil Department for which a sum of Rs. 50,000 was provided in the budget for the current year. These works will continue to be carried out by the Civil Department, and the grant for the current year will be repeated for the year 1892-93. The Accountant-General's estimates under the remaining heads are accepted, and the total grant for 1892-93 will amount to Rs. 7,02,000 in round number. The grants under the various heads sanctioned in accordance with the above remarks may be compared with the budget grant for the current year, as follows:—

			Budget grant for 1891-92.	Budget grant for 1892-93.
Presidency Establishment—				
Administrative Establishment		...	58,920	73,168
Executive ditto		...	93,264	92,658
District Establishment—		...		
Deputy Collectors	...	...	68 400	61,800
Sub-Deputy Collectors	...	...	18,900	20,100
Establishment	...	...	2,50,770	2,53,524
Travelling allowance	...	...	52,000	65,921
Supplies and services	...	...	1,38,746	1,34,649
				7,01,820
Add for rounding	...	...	.....	180
	Total	...	6,81,000	7,02,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Board of Revenue and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,
Offg. Secretary to the Govt. of Bengal.

Nos. 338-39F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,
Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 19th January 1892.

E. J. H.—Reg. No. 6923C—147—19-1-92.

BENGAL PROVINCIAL SERVICES.

[FILE F $\frac{1\text{-E}}{42}$ 1.]

No. 446Bt., dated Fort William, the 10th December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

PROVINCIAL RATES BUDGET ESTIMATE OF RECEIPTS AND EXPENDITURE FOR 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	REVISED ESTIMATE, 1891-92.		ESTIMATE, 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.													
RATES AND CESSES ON LANDS.													
Public Works Cess under Act IX (B.C.) of 1880.													
Cess on lands ... ... Cess on mines, railways, &c. ... ... Miscellaneous receipts ...	38,93,460	40,00,000	21,50,782	18,69,659	40,20,441	.....	.....		39,25,000	41,25,292	39,50,000	39,50,000	Increased receipts have been estimated for chiefly in Hugli and 24-Pergunnahs, consequent on the assessment of certain rent-free holdings, and in Purneah, Puri, Backergunge, Gya, Mozufferpore, and Darjeeling on account of revaluation. In view of the actual collections in past years as shown below 1886-87 ... 38,59 1887-88 ... 38,20 1888-89 ... 37,98 1889-90 ... 39,12 1890-91 ... 38,93 I would not take a higher figure than 39,50.
Total ...	38,93,460	40,00,000	21,50,782	18,69,659	40,20,441	.....	.....		39,25,000	41,25,292	39,50,000	39,50,000	
MANAGEMENT OF WARDS' AND ATTACHED ESTATES													
Rates levied for management of Wards' Estates ...	54,147	63,000	37,300	28,218	65,518	.....	.....			50,828	51,000	51,000	Decrease due to the release from the management of the Court of Wards of certain estates in the district of Bhagulpore, Midnapore, Mymensingh, Murshidabad, Durbhanga, Dinagepore, and Lohardugga.
Four annas rate per cent. for treasury establishment ...	17,285	19,000	12,657	9,514	22,171	...	.....			16,394	16,000	16,000	
Total ...	71,432	82,000	49,957	37,732	87,689	.....	.....		67,000	67,222	67,000	67,000	
Road Cess under Act IX (B.C.) of 1880.													
Proportionate cost of establishment for collecting Road Cess, including contribution for pension of such establishment (retained from provincial receipts)	3,55,053	3,20,000	1,97,437	1,96,267	3,93,704	.....	.....		3,20,000	3,71,317	3,70,000	3,70,000	*Vide* details on the next page.
Total ...	3,55,053	3,20,000	1,97,437	1,96,267	3,93,704	.....	.....		3,20,000	3,71,317	3,70,000	3,70,000	
GRAND TOTAL ...	43,19,945	44,02,000	23,98,176	21,03,658	45,01,834	.....	.....	43,07,000	43,12,000	45,63,831	43,87,000	43,87,000	

PROVINCIAL SERVICES—*concluded.*

Numbers 1891-92.	Numbers 1892-93.	Head and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.	Revised estimate, 1891-92. Proposed by Accountant-General.	Passed by Government.	Estimate, 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.													
		COLLECTION OF RATES AND CESSES—P.													
		Road and Public Works Cesses.													
		Salaries.													
11	12	Deputy Collectors	25,158	28,200	14,471	15,781	30,252					26,400	26,400	26,400	Increase in the number is due to the appointment of one additional Deputy Collector for revaluation work in the Patna district. The decrease in the amount is owing to provision for the salaries of the Deputy Collectors at Nuddea and Beerbhum having been made for one and two months respectively.
		Sub-Deputy Collectors ...	.....	.....	.....	.....	.....					.....	.....	.....	
		Total Salaries	25,158	28,200	14,471	15,781	30,252					26,400	26,400	26,400	
		Establishment.													
353	360	Clerks ...	1,50,580	1,11,553	90,809	71,204	1,62,013					1,13,899	1,14,000*a*	1,14,000	*a* Increased provision required for the districts of Patna, Gya and Mozufferpore.
86	94	Servants ...		5,880								6,516	6,500*b*	6,500	*b* Increased provision required for Dacca, Furreedpore and Mozufferpore.
		Temporary establishment	68,596	63,088	36,813	37,516½	74,329					59,712	60,000	60,000	
		Total Establishment	2,19,176	1,80,521	1,27,622	1,08,720	2,36,342					1,80,127	1,80,500	1,80,500	
		Contribution for pension of establishment for collection of Road Cess (⅝ of ½ of the sanctioned pay) ...	.....	9,042	.....	.....	.....					9,068	9,100	9,100	
		Allowances.													
		Travelling allowances ...	1,310	2,677	1,125	628	1,753					3,108	2,000	2,000	
		Contingencies.													
		Postage charges	4,400	3,927	1,995	709	2,704					4,377	4,000	4,000	Estimated with reference to increased requirements for revaluation work in several districts.
		Process-serving charges ... Office expenses and miscellaneous	1,55,606	1,15,000 / 37,633	81,637	93,254	1,74,891					1,56,818 / 43,273	1,57,000 / 43,000	1,57,000 / 43,000	
		Total Contingencies ...	1,60,006	1,56,560	83,632	93,963	1,77,595					2,04,468	2,04,000	2,04,000	
		Total ...	4,05,650*	3,77,000	2,26,850	2,19,092	4,45,942			4,20,000	3,77,000	4,23,171	4,22,000	4,22,000	*Includes gross charges for the collection of both Road and Public Works Cesses.
		Deduct—Proportionate cost payable by Government for collection of Public Works Cess	.....	57,000	.....	.....	.....				57,000	51,854	52,000	52,000	
		Net amount to be recovered from District Boards ...	.....	3,20,000	.....	.....	.....				3,20,000	3,71,317	3,70,000	3,70,000	

C. E. G.—Reg. No. 6442C—149—5-1-92.

[FILE F $\frac{1\text{-E}}{42}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 4TH JANUARY 1892.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 446Bt., dated the 10th December 1891, submitting the estimates of Provincial Rates for the year 1892-93.

The original estimate of total receipts from Provincial Rates for 1891-92 was Rs. 44,02,000, and the Accountant-General's revised estimate for the year amounts to Rs. 43,07,000. The collections of Public Works Cess during the first five months of the current year showed an increase of only Rs. 16,000 over those of the corresponding period of last year, and the estimate under this sub-head was accordingly reduced in the Financial Department Resolution No. 4501, dated the 26th October 1891, from Rs. 40,00,000 to Rs. 39,25,000 against Rs. 38,93,460, the actuals of 1890-91. The collections in the first seven months of the year show an increase of Rs. 1,15,000 over those of the corresponding period of last year, but the district returns for November show a decrease of Rs. 62,000. Looking to these figures, and also to the prospects of the season, the Lieutenant-Governor does not think it safe to alter the figure adopted in October 1891. The budget estimate under the sub-head "Proportionate cost of establishment for collecting cess," amounting to Rs. 3,20,000. will remain unaltered. The estimate under the sub-head "Management of Wards' and Attached Estates" will, however, be reduced from Rs. 82,000 to Rs. 67,000 on account of the release from the management of the Court of Wards of certain estates in the districts of Bhagulpore, Midnapore, Mymensingh, Moorshedabad, Durbhunga, Dinagepore, and Lohardugga. The total revised estimate for the current year will, therefore, stand at Rs. (39,25,000 +67,000+3,20,000=) 43,12,000.

2. Full explanation has been furnished by the Accountant-General of the estimates under the different heads for next year, and they are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Board of Revenue, the Accountant-General, Bengal, and the Revenue and Public Works Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 27-30.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 4th January 1892.

E. J. H.—Reg. No. 6443C—150—4-1-92.

CUSTOMS BUDGET ESTIMATE, 1892-93.

[FILE F $\frac{1\text{-E}}{6}$ 1.]

No. 434Bt., dated Calcutta, the 5th December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1892-93.

CUSTOMS—VII.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.												
Imperial.												
Sea Customs—Imports	26,75,755	27,14,000	13,97,362	13,68,389	27,65,751	.....	.....		27,13,200			
Sea Customs—Exports	20,89,044	19,30,000	12,21,390	8,89,160	21,10,550	.....	.....		19,20,000			
Total Imperial ...	47,64,799	46,44,000	26,18,752	22,57,549	48,76,301	1,99,000	.....	48,44,000	46,33,200	48,43,000	48,44,000	
Provincial.												
Warehouse and Wharf rent ...	3,139	3,000	1,657	2,239	3,896	.....	.....		2,500	3,000	3,000	Based on actuals.
Miscellaneous—												
Fees for registration of cargo boats	444	500	278	76	354	.....	.....		300	500	500	Ditto.
Other items	54,390	52,500	31,142	26,517	57,659	1,000	.....		44,745	53,500	52,500	Based on the average actuals of the past five years.
Total Miscellaneous ...	54,834	53,000	31,420	26,593	68,013	1,000	.....		45,045	54,000	53,000	
Total Provincial ...	57,973	56,000	33,077	28,832	61,909	1,000	.....	56,000	47,545	57,000	56,000	
Total ...	48,22,772	47,00,000	26,51,829	22,86,381	54,38,210	2,00,000	.....	49,00,000	46,80,745	49,00,000	49,00,000	With reference to past actuals, the local estimates appear to be too low. The actuals for the 12 months ended October 1891 amount to Rs. 49,67,000, I take Rs. 49,00,000 for next year.
DETAILS.												
Miscellaneous.												
Other items—												
Confiscation and penalties ...		3,000							2,700			
Amendment fees		4,500							4,905			
Overtime fees		15,000							14,800			
Landing charges		500							600			
Sale of confiscated articles...		500							300			
Certificate fees		50							65			
Demurrage fees		25,500							18,500			
Sale of unclaimed goods ...		200							100			
Salt weighment fees ...		2,500							2,500			
Confiscations and penalties		.....							.....			
Cooly-hire		300							.....			
Salaries of amlahs cited as witnesses		300							20			
Other items		150							255			
Total ...		52,500							44,745			

ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.												
Sea Customs—Salaries, establishments and contingencies ...	5,42,113	5,48,000	2,77,005	2,52,946	5,30,551	.....	6,000	5,48,000	5,52,559	5,42,000	5,58,000	Reduced with reference to past actuals.

GRANT 9.—CUSTOMS—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES.										
		CALCUTTA.										
		Salaries.										
1	1	Collector (2,250)	(a)41,687	28,224	21,575	17,312	38,887		29,400	28,224	28,224	*a* Increase represents allowance of the *locum tenens* during the absence of the Collector on privilege leave.
1	1	Local allowance Rs. 200 ... / Assistant Collector (800—1,000)		12,000					12,000	12,000	12,000	
		Total Salaries ...	41,687	40,224	21,575	18,312	38,887		41,400	40,224	40,224	
		Import Department.										
1	1	Clerks on Rs. 200 and over		6,600					6,600	6,600	6,600	Increase due to increments.
16	16	Clerks on less than Rs. 200... ...		10,308					10,368	10,368	10,368	
2	2	Servants		168					168	168	168	
		Total Import Department ...		17,076					17,136	17,136	17,136	
		Export Department.										
2	2	Clerks on Rs. 200 and over		9,600					9,600	9,600	9,600	Decrease due to appointment on minimum pay.
12	12	Clerks on less than Rs. 200... ...		7,476					7,308	7,308	7,308	
4	4	Servants		336					336	336	336	
		Total Export Department ...		16,812					16,644	16,644	16,644	
		Accounts Department.										
2	2	Clerks on Rs. 200 and over ...		9,540					9,420	9,420	9,420	Decrease due to appointment on minimum pay.
12	12	Clerks on less than Rs. 200 ...		7,452					7,440	7,440	7,440	
8	8	Servants		696					696	696	696	
		Total Account Department ...		17,688					17,556	17,556	17,556	
		Cash Department.										
1	1	Clerks on Rs. 200 and over ...		3,608					3,600	3,600	3,600	Decrease due to appointment on minimum pay.
15	15	Clerks on less than Rs. 200 ...		6,504					6,204	6,204	6,204	
9	9	Servants		756					756	756	756	
		Total Cash Department ...		10,860					10,560	10,560	10,560	
		Miscellaneous Department.										
1	1	Clerks on Rs. 200 and over ...		2,760					2,520	2,520	2,520	Decrease due to appointment on minimum pay.
8	8	Clerks on less than Rs. 200 ...		5,232					4,572	4,572	4,572	
26	26	Servants		2,400					2,400	2,400	2,400	
		Total Miscellaneous Department...		10,392					9,492	9,492	9,492	
		Statistical Department.										
1	1	Clerks on Rs. 200 and over ...		5,400					5,400	5,400	5,400	Decrease due to appointment on minimum pay.
45	45	Clerks on less than Rs. 200 ...		20,244					19,776	19,776	19,776	
3	3	Servants		276					276	276	276	
				25,920					25,452	25,452	25,452	
		Deduct—Moiety of establishment transferred to "30—Stationery and Printing, Government Presses, Government Publications, Provincial."		12,960					12,726	12,726	12,726	
		Total Statistical Department ...		12,960					12,726	12,726	12,726	
		Deduct probable savings ...		.....	.....	.....	.....			84,114	84,114	
										4,114	4,114	
		Total Collector's Establishment...	79,435	85,788	39,454	35,281	78,735		84,114	80,000	80,000	
		CUSTOMS SHARE.										
		Appraising Establishment.										
7	7	Clerks on Rs. 200 and over ...	34,744	29,820	17,008	16,938	33,946		29,580	29,580	29,580	
5	5	Clerks on less than Rs. 200 ...		6,120					6,360	6,360	6,360	
5	5	Servants		420					420	420	420	
		Total Appraising Establishment...	34,744	36,360	17,008	16,938	33,946		36,360	36,360	36,360	
		Deduct probable savings ...	.....	.....	.....	.....	.....			1,360	1,360	
										35,000	35,000	

GRANT 9.—CUSTOMS—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES—*contd.*										
		CALCUTTA—*concluded.*										
		Preventive Establishment.										
		Surgeon	.....	.....	.....	.....	.....		.....	.....	.....	
1	1	Superintendent (Rs. 1,000) ...	12,000	12,000	6,000	6,590	12,590		12,000	12,000	12,000	
8	8	Inspectors (1 at Rs. 450 and 7 at Rs. 300—400)	36,253	37,080	17,978	17,660	35,638		37,080	37,080	37,080	
28	28	Preventive Officers on Rs. 200 and over	1,90,750	78,600	95,812	95,367	1,91,179		78,600	78,600	78,600	
72	72	Preventive Officers on less than Rs. 200		1,14,000					1,14,000	1,14,000	1,14,000	
1	1	Clerks	132	144	60	72	132		144	144	144	
51	50	Servants	2,998	3,930	1,350	1,603	2,953		3,762	3,762	3,762	Decrease due to the services of one cooly for carrying scales and weights having been dispensed with.
140	161	Boat establishment	16,109	16,161	8,056	7,707	15,763		a17,385	17,385	17,385	a. Includes increased pay of three engine-drivers sanctioned in Bengal Government No. C $\frac{\text{I-S}}{4}$, dated 19th December 1890, and the cost of the additional crew of 12 men at Rs. 88 per mensem for the new boat at Diamond Harbour, provided for pending sanction of Government.
		Temporary establishment ...	19,348	16,530	10,039	4,753	14,792		16,530	16,530	16,530	
										2,79,501	2,79,501	
		Deduct—Probable savings ...	.....	.....	.....	.....	.....			1,501	1,501	
		Total Preventive Establishment...	2,77,590	2,78,445	1,39,295	1,33,752	2,73,047		2,79,501	2,78,000	2,78,000	
		Wharf Establishment.										
1	1	Wharf officers (Rs. 260)	27,918	3,000	13,966	13,960	27,926		3,000	3,000	3,000	
20	20	Wharf Officer on less than Rs. 200		19,710					19,068	19,068	19,068	Decrease due to appointment on minimum pay.
18	18	Servants		1,572					1,572	1,572	1,572	
		Temporary establishment ...	5,811	5,500	3,147	2,563	5,710		5,500	5,500	5,500	
		Budge-Budge Establishment ...	.....	4,908	.....	.....	.....		5,172	5,172	5,172	Increase due to annual increments.
		Total Wharf Establishment ...	33,729	34,720	17,113	16,523	33,636		34,312	34,312	34,312	
		Allowances.										
		Travelling allowances	1,537	1,600	832	827	1,659		1,600	1,600	1,600	
		Supplies and Services.										
		Compensation to Preventive Officers	.....	.....	.....	.....	.....		1,000	.....	.....	The provision is omitted, there being no expenditure on this account.
		Petty construction and repairs	54	300	.....	.....	.....		300	300	300	
		Purchase and repair of Preventive Service boats	9,030	5,000	8,432	414	8,846		b8,000	7,000	19,000	b. Includes Rs. 3,000 for the purchase of a new boat for the Preventive Officers at Diamond Harbour.
		Value of Dockyard service boats		5,000					5,000	5,000	5,000	
		Value of Mint stores	.....	.....	.....	109	109		.....	.....	.....	
		Value of stores (European)	782	1,000	782	.....	782		.....	.....	.....	
		Building patrol boats	.....	.....	.....	.....	.....		.....	.....	.....	
		Baggage landing charges	.....	400	.....	.....	.....		400	400	400	
		Charges under Act VI of 1863—										
		Rewards to informers	873	1,100	334	470	804		1,100	1,100	1,100	
		Contingencies	.....		.....	.....	.....					
		Total Supplies and Services ...	10,739	12,800	9,548	993	10,541		15,800	13,800	25,800	
		Contingencies.										
		Rents, rates and taxes	15,717	15,717	7,858	7,858	15,716		16,617	16,617	16,617	
		Postage charges	406	360	207	224	431		375	375	375	
		Purchase of books and publications	21	100	—922	6	—916		100	75	75	
		Office expenses and miscellaneous	4,441	4,713	2,655	2,566	5,221		4,860	4,860	4,860	
		Purchase and repair of furniture	852	.....	481	278	759		.....	.....	.....	
		Total Contingencies ...	21,437	20,890	10,279	10,932	21,211		21,952	21,927	21,927	
		Total Calcutta ...	5,00,898	5,40,827	2,55,104	2,36,608	4,91,712		5,15,039	5,04,863	5,16,863	

GRANT 9.—CUSTOMS—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES—*contd.*										
		BALASORE.										
		ESTABLISHMENT.										
		Collector's Establishment.										
4	4	Clerks on less than Rs. 200 ...	1,731	1,620	803	808	1,611		1,620	1,620	1,620	
2	2	Servants	120	120	60	60	120		120	120	120	
3	3	Boat establishment	222	264	94	132	226		264	264	264	
		Temporary establishment	10	.....	10	.....	10		120	120	120	
		Total Collector's Establishment ...	2,083	2,004	967	1,000	1,967		2,124	2,124	2,124	
		Preventive Establishment.										
2	2	Preventive officers	1,437	1,440	720	715	1,435		1,440	1,440	1,440	
2	2	Servants	114	120	60	60	120		120	120	120	
5	5	Boat establishment	552	564	296	252	548		564	564	564	
		Temporary establishment ...	125	200	110	15	125		200	200	200	
		Total Preventive Establishment ...	2,228	2,324	1,186	1,042	2,228		2,324	2,324	2,324	
		Total Establishment ...	4,311	4,328	2,153	2,042	4,195		4,448	4,448	4,448	
		Allowances.										
		Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Petty construction and repairs	11	150	69	77	8		150	150	150	
		Value of dockyard supplies	.....	50	.....	.....	.....		50	50	50	
		Repair of preventive service boats	.....	65	.....	9	9		65	65	65	
		Charges for European stores	69	.....	—69	.....	69		.....	.....	.....	
		Charges under Act VI of 1863— Rewards to informers ... ... / Contingencies	.....	50	.....	.....	.....		50	50	50	
		Total Supplies and Services ...	80	315	.....	86	86		315	315	315	
		Contingencies.										
		Rents, rates and taxes	21	23	11	10	21		23	23	23	
		Postage charges	116	120	70	52	122		120	120	120	
		Office expenses and miscellaneous	100	190	58	52	110		190	190	190	
		Total Contingencies ...	237	333	135	114	253		333	333	333	
		TOTAL BALASORE ...	4,628	4,976	2,292	2,242	4,534		5,096	5,096	5,096	
		CHITTAGONG.										
		Salary.										
1	1	Collector (Rs. 600, personal allowance Rs. 100)	(a)12,340	8,400	8,140	2,701	10,841		8,400	8,400	8,400	(a) Includes Rs. 3,940 personal and deputation allowances at Rs. 50 per mensem from 7th November 1879 to 16th April 1886, sanctioned in Government of India No. 4652, dated 27th September 1890, and Bengal Government No. 701T—F, dated 17th October 1890.
		ESTABLISHMENT.										
		Collector's establishment.										
6	6	Clerks	2,157	1,896	1,171	1,160	2,331		(b)2,028	2,028	2,580	(b) Increases due to increments.
14	14	Servants	978	984	489	481	970		984	984	1,008	
9	9	Boat establishment	780	780	390	385	775		780	780	780	
1	1	Appraising establishment	140	396	.....	.....	.....		(b)432	432	600	
		Temporary establishment	90	270	.....	.....	.....		270	270	270	
		Total Collector's establishment ...	4,145	4,326	2,050	2,026	4,076		4,494	4,494	5,238	
		Preventive establishment.										
3	3	Inspectors	2,900	2,880	1,440	952	2,392		2,880	2,880	3,870	
10	10	Preventive officers	4,060	4,080	2,040	2,025	4,065		4,080	4,080	6,000	
		Clerks	.....	.....	.....	.....	.....		.....	.....	.....	
14	14	Boat establishment	1,152	1,152	576	610	1,186		1,152	1,152	1,152	
		Temporary establishment	220	60	196	136	332		60	60	60	
		Total Preventive Establishment ...	8,332	8,172	4,252	3,723	7,975		8,172	8,172	11,082	
1	1	Wharf establishment ...	597	600	300	300	600		600	600	600	
		Total Establishment ...	13,074	13,098	6,602	6,049	12,651		13,266	13,266	16,920	
		Travelling allowance of officers ...	86	.....	—50	.....	—50		.....	.....	.....	

GRANT 9.—CUSTOMS—*continued.*

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SEA CUSTOMS—SALARIES, ESTABLISHMENT, AND CONTINGENCIES—*contd.*										
ESTABLISHMENT—*continued.*										
Supplies and Services.										
Petty construction and repairs	82	100	82	35	117		150	150	150	
Repair of Preventive Service boats	728	150	528	136	664		150	150	150	
Charges under Act VI of 1863— Rewards to informers	.....	30	.....	.....	.....		30	30	30	
Total Supplies and Services ...	810	280	610	171	781		330	330	730	
Contingencies.										
Rents, rates and taxes	63	94	13	60	73		68	68	68	
Service telegrams	113	.....	36	77	113		.....	.....	.....	
Postage charges	50	50	25	30	55		50	50	50	
Purchase of books and publications	.....	30	.....	.....	.....		30	30	30	
Office expenses and miscellaneous	503	660	180	264	444		655	655	655	
Purchase of furniture	.....	.....	.....	19	19		.....	.....	.....	
Total Contingencies ...	729	834	254	450	704		803	803	803	
TOTAL CHITTAGONG ...	27,039	22,612	15,556	9,371	24,927		22,799	22,799	26,833	
CUTTACK.										
Numbers. 1891-92. / 1892-93.										
ESTABLISHMENT.										
Collector's Establishment.										
1 / 1 Superintendent of Customs (150)	(a)2,120	1,800	900	900	1,800		1,800	1,800	1,800	(a) Includes arrear pay for two months drawn in 1890-91.
1 / 1 Assistant (100)	1,200	1,200	600	600	1,200		1,200	1,200	1,200	
3 / 3 Clerks	1,498	1,500	750	750	1,500		1,500	1,500	1,500	
2 / 2 Servants	168	168	84	84	168		168	168	168	
10 / 10 Boat establishment	1,173	1,176	588	588	1,176		1,176	1,176	1,176	
Total Collector's establishment ...	6,159	5,844	2,922	2,922	5,844		5,844	5,844	5,844	
Preventive Establishment.										
3 / 3 Preventive officers	1,230	1,260	630	630	1,260		1,260	1,260	1,260	
Temporary establishment	.....	.....	.....	.....	.....		.....	.....	.....	
Total Preventive establishment ...	1,230	1,260	630	630	1,260		1,260	1,260	1,260	
Total Establishment ...	7,389	7,104	3,552	3,552	7,104		7,104	7,104	7,104	
Allowances.										
Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
Supplies and Services.										
Petty construction and repairs	.....	100	.....	.....	.....		100	.....	100	There has been no charge under these heads since 1889-90. The small provision hitherto made has been therefore omitted.
Purchase and repair of boats	.....	72	.....	.....	.....		72	.....	72	
Total Supplies and Services ...	.....	172	.....	.....	.....		172	.....	172	
Contingencies.										
Rents, rates and taxes	.....	14	.....	.....	.....		14	14	14	
Postage charges	30	30	20	20	40		30	30	30	
Office expenses and miscellaneous	34	60	11	30	41		60	60	60	
Total Contingencies ...	64	104	31	50	81		104	104	104	
TOTAL CUTTACK ...	7,453	7,380	3,583	3,602	7,185		7,380	7,208	7,380	
NARAINGUNGE.										
Numbers. 1891-92. / 1892-93.										
Establishment.										
1 / 1 Clerks	360	360	180	180	360		360	360	360	
1 / 1 Servants...	228	72	114	114	228		72	72	72	
2 / 2 Boat establishment	.....	156	.....	.....	.....		156	156	156	
Total Establishment ...	588	588	294	294	588		588	588	588	
Supplies and Services.										
Petty construction and repairs	.....	30	.....	.....	.....		30	.....	.....	Nominal provision omitted.
Purchase and repair of boats	.....	.....	.....	.....	.....		.....	.....	.....	
Total Supplies and Services ...	.....	30	.....	.....	.....		30	.....	.....	

GRANT 9.—CUSTOMS—*concluded.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Expenditure—concluded.										
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS AND CONTINGENCIES—*concluded.*										
		NARAINGUNGE—*concluded.*										
		Contingencies.										
		Rents, rates, and taxes	.....	.....	.....	.....	.....		.....	.....	.....	
		Postage charges	.....	10	.....	.....	.....		10	112	112	Reduced with reference to actuals.
		Office expenses and miscellaneous	75	132	35	63	98		132			
		Total Contingencies ...	75	142	35	63	98		142	112	112	
		TOTAL NARAINGUNGE ...	663	760	329	357	686		760	700	700	
		POOREE.										
		ESTABLISHMENT.										
		Collector's Establishment.										
1	1	Clerks	720	720	360	360	720		720	720	720	
		Preventive Establishment.										
1	1	Preventive officer (50)	600	600	300	300	600		600	600	600	
...	...	Servants	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Preventive Establishment...	600	600	300	300	600		600	600	600	
		Total Establishment ...	1,320	1,320	660	660	1,320		1,320	1,320	1,320	
		Allowances.										
		Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Petty construction and repairs	47	60	47	80	127		100	100	160	
		Contingencies.										
		Rents, rates, and taxes	20	.....	13	14	27		.....	28	28	Provision made to meet requirements of charges under this head.
		Postage charges	25	25	15	10	25		25	25	25	
		Office expenses and miscellaneous	20	40	6	2	8		40	22	22	Reduced with reference to actuals.
		Total contingencies ...	65	65	34	26	60		65	75	75	
		TOTAL POOREE ...	1,432	1,445	741	766	1,507		1,485	1,495	1,495	
		Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	5,58,887 887	
		Total Sea Customs—Salaries, Establishments, &c.	5,42,113	5,48,000	2,77,605	2,52,946	5,30,551		5,52,559	5,42,161	5,58,000	

H. P.—Reg No. 6597C—151—12-1-92

[FILE F $\frac{1\text{-E}}{6}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH JANUARY 1892.

RESOLUTION—No. 191.

READ—

Memorandum from the Accountant-General, Bengal, No. 434Bt., dated the 5th December 1891, submitting the estimates of Receipts and Expenditure of the Customs Department for the year 1892-93.

The estimate of Imperial and Provincial receipts for the current year, sanctioned by the Government of India, amounts to Rs. 47,00,000. With reference to the actuals of the first eight months of the current year, and those for the twelve months ending 31st October 1891, the Accountant-General has placed the revised estimate for the current year at Rs. 49,00,000, and the estimate for next year at the same figure. The Accountant-General's estimates are accepted.

2. The total expenditure for the year 1892-93 has been estimated by the Accountant-General at Rs. 5,42,000 against Rs. 5,48,000 the sanctioned grant for 1891-92, and Rs. 5,42,113 the actuals of 1890-91. The charges under each head are given in the following statement:—

	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Accountant-General's estimate, 1892-93.
	Rs.	Rs.	Rs.
Calcutta	5,00,898	5,10,827	5,04,863
Balasore	4,628	4,976	5,096
Chittagong	27,039	22,612	22,799
Cuttack	7,453	7,380	7,208
Naraingunge	663	760	700
Pooree	1,432	1,445	1,495
Total ...	5,42,113	5,48,000	5,42,161

Under the sub-heads "Purchase and repair of Preventive Service Boats" and "Value of Dockyard Service Boats" for the port of Calcutta, a provision of Rs. (7,000+5,000=) 12,000 has been made by the Accountant-General for 1892-93 against Rs. 13,000 proposed by the local officers. These estimates do not apparently include any provision for the cost of a steam-launch recently sanctioned at an estimated cost of Rs. 11,000 to replace the *Viper*; the grant under the head will accordingly be raised to Rs. 24,000. An increase of pay to the Inspectors, Preventive Officers and chief ministerial officers serving under the Collector of Customs, Chittagong, amounting in all to Rs. 3,654 a year, has been recently sanctioned. The local estimates under "Collector's Establishment" and "Preventive Establishment" do not provide for this increased expenditure, and the provision under these sub-heads will therefore be raised from Rs. 4,494 and Rs. 8,172 to Rs. 5,238 and Rs. 11,082 respectively. Under "Repairs of Preventive Service Boats" a sum of Rs. 150 has been provided for 1892-93. The expenditure under this head during the last four years averaged Rs. 547 a year. The provision of Rs. 150 will accordingly be raised to Rs. 550. No charges having been incurred since 1889-90 under "Petty construction and repairs" and "Purchase and repair of boats" for the port of Cuttack, the Accountant-General has struck out the provisions of Rs. 100 and Rs. 72 made by the local officers under these heads. As there is an establishment of ten

boatmen for the port, the estimates of the local officers will be retained. Subject to the above remarks, the Accountant-General's estimates of expenditure are accepted, and the grants for the various ports will stand as follows :—

				Rs.
Calcutta	...	...	...	5,16,863
Balasore	...	...	...	5,096
Chittagong	...	...	...	26,853
Cuttack	...	...	...	7,380
Naraingunge	...	...	...	700
Pooree	...	...	...	1,495
				5,58,387
Deduct for rounding		...	...	387
				5,58,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Board of Revenue and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secy. to the Govt. of Bengal.

Nos. 192-93.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 11*th January* 1892.

C. E. G.—Reg. No. 6598C—156—11-1-92.

ASSESSED TAXES [INCOME-TAX] BUDGET ESTIMATE FOR 1892-93.

[FILE F $\frac{1\text{-E}}{2}$ 1.]

No. 431Bt., dated Fort William, the 4th December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by local officers.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Income-tax	42,38,882	42,00,000	18,90,396	22,55,290	41,45,686	38,000	.....	42,00,000	42,38,291	42,38,000	42,38,000	*Vide* remarks below.
Imperial share—one-half	21,19,441	21,00,000	.....	.....	.....	.....	.....	21,00,000	.....	21,19,000	21,19,000	
Provincial share—one-half	21,19,441	21,00,000	.....	.....	.....	.....	.....	21,00,000	.....	21,19,000	21,19,000	

DETAILS.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six Months. of 1890-91.	First six months of 1891-92.	Total.		Proposed by local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INCOME-TAX.										
Deductions by Government from salaries and pensions, &c.	4,53,085	4,44,000	2,31,055	2,25,831	4,56,886	.....	4,53,353	4,53,300		The collections in past years were as follow:—
Deductions by Government from interest on Government securities	16,250	16,000	8,762	7,477	16,239	.....	16,204	16,200		Difference. Rs. Rs. 1886-87 ... 35,35 ... 1887-88 ... 37,40 + 2,05 1888-89 ... 39,11 + 1,71 1889-90 ... 41,67 + 2,56 1890-91 ... 42,39 + 72
Deductions for income-tax on securities of local authority or company ...	39,958	34,000	21,998	18,253	40,251	.....	39,958	39,900		
Ordinary collections ...	36,93,190	36,63,000	16,06,252	19,88,759	35,95,011	.....	36,90,875	36,90,800		The actuals for the 12 months ended October 1891 amount to 42,08. With reference to the collections in past years, I adopt the figure 42,38 proposed by local officers and approved by the Board.
Penalties	25,218	30,000	15,765	10,165	25,930	.....	26,011	26,000		
Miscellaneous	11,181	13,000	6,564	4,805	4,369	.....	11,890	11,800		
Total ...	42,38,882	42,00,000	18,90,396	22,55,290	41,45,686	42,00,000	42,38,291	42,38,000	42,38,000	

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Increase.	Decrease.	Revised Estimate, 1891-92.		Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection of income-tax	1,75,861	1,98,000	90,708	89,227	1,79,935		18,000	1,80,000	1,83,000	1,93,379	1,80,000	1,90,000	
Imperial share—one-half	87,931	99,000	.....	.....	.....	.....	.....	90,000	91,500	.....	90,000	95,000	
Provincial share—one-half	87,930	99,000	.....	.....	.....	.....	.....	90,000	91,500	.....	90,000	95,000	

Details.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised Estimate, 1891-92.		Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.	Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection of Income-tax.											
Salaries.											
Collector	.....	(a) 8,400	.....	.....	.....			.....	.....	.....	(a) No orders of the Government of India sanctioning the appointment of a separate Collector of Income-tax on a salary of Rs. 700—1,000 per mensem, referred to in Bengal Government Resolution, Finance, dated 18th December 1890, have been received in this office, nor has an officer been appointed to the post.
Deputy Collector	6,600	3,000	3,300	3,194	6,494		1,34,000	6,600	(b) 6,600	1,41,000	(b) Includes pay of a Deputy Collector on Rs. 250 per month, and allowance to Mr. Kilby of Rs. 300 per month.
Total Salaries ...	6,600	11,400	3,300	3,194	6,494			6,600	6,600		
Establishment.											
Assessors	55,381	55,440	28,263	26,242	54,505			55,440	55,440		
Clerks (above Rs. 200) ...											
Ditto (below Rs. 200) ...	54,566	53,880	26,918	29,105	56,023			54,540	54,540		One additional appointment sanctioned in Bengal Government No. 3393, dated 4th July 1891. I propose a smaller figure under this head, having regard to past actuals.
Servants	10,106	9,948	5,190	5,112	10,302			9,948	9,948		
Temporary establishment ...	4,789	12,040	2,511	1,993	4,504			11,340	6,472		
Total Establishment ...	1,24,842	1,31,308	62,882	62,452	1,25,334			1,31,268	1,26,400		
Allowances.											
Travelling allowances of officers	569	200	329	.....	329			42,192	37,000		Reduced with reference to actuals.
Travelling allowances of establishment	32,469	42,144	18,751	17,245	35,996						
Total Allowances ...	33,038	42,344	19,080	17,245	36,325		37,000	42,192	37,000	37,000	
Contingencies.											
Tour charges	39	.....	19	.....	19						
Hot weather charges	813	.....	334	603	937						
Remuneration to copyists ...	4	32	4	12	16						
Office expenses and miscellaneous	1,837	2,912	1,009	864	1,873			2,999	10,000		Contract contingent grant.
Purchase of books and publications	32	.....	32	.....	32						
Service telegrams	38	.....	24	27	51						
Purchase and repair of furniture	455	10,004	280	107	387						
Service postage stamps ...	8,123	.....	3,704	4,723	8,427						
Subscriptions to newspapers ...	40	.....	40	.....	40			10,320			
Total Contingencies ...	11,381	12,948	5,446	6,336	11,782		12,000	13,319	10,000	12,000	
Total Collection of Income-tax	1,75,861	1,98,000	90,708	89,227	1,79,935	1,80,000	1,83,000	1,93,379	1,80,000	1,90,000	

W. LeB.—Reg. No. 6534C—147—6-1-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 4TH JANUARY 1892.

RESOLUTION No. 60.

READ—

Memorandum from the Accountant-General, Bengal, No. 431Bt., dated the 4th December 1891, submitting the estimates of Receipts and Expenditure under Assessed Taxes for the year 1892-93.

RECEIPTS.

The sanctioned estimate of receipts from income-tax for 1891-92 is Rs. 42,00,000, which the Accountant-General has reproduced as the revised estimate for the year. The Accountant-General's estimate for next year amounts to Rs. 42,38,000 against Rs. 42,38,882, the actuals of 1890-91. These figures are accepted.

EXPENDITURE.

The Accountant-General has placed the revised estimate of expenditure for the current year at Rs. 1,80,000 against Rs. 1,98,000, the sanctioned grant. The original estimate includes a provision of Rs. 8,400 for a whole-time Collector for Calcutta. This appointment has not yet been made, and savings are anticipated by the Board of Revenue in the Warrant Department and under Allowances. The estimate is therefore susceptible of reduction, but not to the extent proposed by the Accountant-General. The revised estimate will be placed at Rs. 1,83,000, as shown below:—

	Rs.
Salaries and Establishment	1,34,000
Allowances	37,000
Contingencies	12,000
Total ...	1,83,000

The Board's estimate for 1892-93 amounts to Rs. 1,93,379. This estimate the Accountant-General has reduced to Rs. 1,80,000. This estimate is, in the Lieutenant-Governor's opinion, unduly low, and the estimate will be fixed at Rs. 1,90,000, as follows:—

	Rs.
Salaries and Establishment	1,41,000
Allowances	37,000
Contingencies	12,000
Total ...	1,90,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Board of Revenue and the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secy. to the Govt. of Bengal.

Nos. 61-62.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 5th January 1892.

C. R. G.—Reg. No 0535C—147 -5-1-92

[FILE F $\frac{1\text{-E}}{11}$ 14.]

No. 154B—G, dated Darjeeling, the 1st October 1891.

From—E. P. DANSEY, Esq., Conservator of Forests, Bengal,

To—The Secretary to the Government of Bengal, Financial Department.

I HAVE the honour to submit herewith the budget estimates of this Department for the year 1892-93. Appendices A, B and C attached to the estimates show the sanctioned permanent establishment, the comparative cost of temporary establishment (according to the actuals of the past year, the revised estimate of the current year and the proposed budget estimate for the ensuing year), and the estimated outlay on foreign books and stores.

2. The figures of the revised estimate under expenditure for 1891-92 exceed those of the sanctioned grant by Rs. 14,000, while the receipts are in excess of the sanctioned estimate by Rs. 35,000. Application for the additional grant of Rs. 14,000 has been separately made in the form prescribed in the Financial Department Circular No. 15, dated 29th March 1880, through the audit office. Pending receipt of the sanction of the Government of India to the additional grant, I venture to request the favour of His Honour's sanction to the distribution of the figures of the revised estimate under expenditure (less Rs. 14,000 under sub-head A-VIc, for which additional sanction has been applied for) being accepted as a revised appropriation statement of the budget grant, as provided for in the last clause of section 105 of the Forest Department Code.

FOREST DEPARTMENT, BENGAL.

ESTIMATES, 1892-93.

EXPLANATORY NOTE.

CHAPTER I.

Actuals, 1890-91.

THE following is a statement of the estimates and actuals of 1890-91, compared with the actuals of the previous year:—

BUDGET HEADS.	Actuals, 1889-90.	Sanctioned budget estimate, 1890-91.	Revised estimate, 1890-91.	Actuals, 1890-91.	Increase on budget estimate, 1890-91.	Decrease on budget estimate, 1890-91.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	79,109	1,07,000	82,700	79,880	.....	27,120
II.—Timber and other produce removed from the forests by consumers or purchasers	6,56,469	6,27,000	6,38,200	6,11,873	.....	15,127
III.—Drift and waif wood and confiscated forest produce ...	11,970	13,500	14,300	16,789	3,289	.....
IV.—Revenue from forests not managed by Government ...	.....	.....	.....	.....	.....	.....
V.—Miscellaneous	21,170	22,500	20,800	18,850	.....	3,650
Total Receipts ...	7,68,718	7,70,000	7,56,000	7,27,392	.....	42,608
EXPENDITURE.						
A.—Conservancy and Works.						
I.—Timber and other produce removed from the forests by Government agency	51,371	66,000	46,600	50,721	.....	15,279
II.—Timber and other produce removed from the forests by consumers or purchasers	35,671	43,500	39,400	41,210	.....	2,290
III.—Drift and waif wood and confiscated forest produce	3,268	4,500	3,400	4,043	143	.....
IV.—Revenue from forests not managed by Government...	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....
VI.—Live stock, stores, tools and plant	19,370	18,000	30,100	13,234	.....	4,766
VII.—Communications and buildings	21,594	27,500	27,000	21,657	.....	5,843
VIII.—Demarcation, improvement and extension of forests	32,273	{ 40,000 14,000*	50,200 4,000† }	32,212	.....	.....
IX.—Miscellaneous	4,723	5,500	6,300	9,635	4,135	.....
Total A, Conservancy and Works	1,68,270	2,19,000	2,13,000	1,73,312	.....	45,688
B.—Establishment.						
I.—Salaries	1,82,561	2,00,463	1,93,827	1,90,405	.....	10,058
II.—Travelling allowances	31,441	30,000	33,000	31,448	1,448	.....
III.—Contingencies	7,993	9,537	9,173	9,123	.....	414
Total B, Establishment ...	2,21,995	2,40,000	2,36,000	2,30,976	.....	9,024
Grand Total Expenditure ...	3,90,265	4,59,000	4,49,000	4,04,288	.....	54,712
Surplus ...	3,78,453	3,11,000	3,07,000	3,23,104	12,104	.....

* Additional grant sanctioned in India Government Circular No. 11F, dated 19th August 1890.
† Additional grant sanctioned in India Government Circular Nos. 22-24F, dated 13th January 1891.

2. The sanction of the Government of India to the figures of the budget estimate for 1890-91 was intimated in the Revenue and Agricultural Department Circular Resolution No. 11F, dated the 19th August 1890; and to the figures of the revised estimate in Resolution Nos. 22 to 24F, dated the 13th January 1891. By the former Resolution Rs. 14,000 on account of survey charges were added to the figures of the budget estimate provisionally sanctioned, and by the latter an additional sum of Rs. 4,000 on the same account was directed to be added to the revised estimate.

3. The following explanations are given of the differences between the actuals and the estimates for 1890-91, and between the actuals for that and the preceding year:—

REVENUE.

I.—Timber and other produce removed from the forests by Government agency.

4. *I(a)—Timber—*

				Rs.
Actuals	(1888-89)	...	...	16,534
"	(1889-90)	...	...	16,323
Budget estimate	(1890-91)	...	...	38,000
Revised "	(" ")	...	...	19,000
Actuals	(" ")	...	...	15,858

The decrease from the revised estimate occurred in Julpigoree and Buxa, where owing to the prevalence of cattle-disease, very little timber work could be effected either by Government agency or by the purchasers themselves. The budget estimate for the year had been fixed at an unusually high figure owing to anticipated large demands on the depots of

Singbhoom and those of the Buxa sub-division, which were not to be realised, as explained in paragraph 24 of the explanatory note on the estimates for the previous year.

5. (*b*)—*Firewood and charcoal*—

				Rs.
Actuals	(1888-89)	...	...	36,395
"	(1889-80)	...	...	54,457
Budget Estimate	(1890-91)	...	...	62,000
Revised "	(" ")	...	...	57,500
Actuals	(" ")	...	...	58,756

The results have steadily improved, although the figures of the budget estimate were not quite attained to.

6. (*c*)—*Bamboos*—

				Rs.
Actuals	(1888-89)	...	...	3,211
"	(1889-90)	...	...	7,013
Budget estimate	(1890-91)	...	...	11,400
Revised "	(" ")	...	...	4,200
Actuals	(" ")	...	...	3,998

The budget estimate was subsequently curtailed to provide for reductions in the bamboo-cutting operations in Palamow, believed to have been in excess of the capability of the forests.

7. (*e*)—*Grass and other minor produce*—

				Rs.
Actuals	(1888-89)	...	...	633
"	(1889-90)	...	...	1,316
Budget estimate	(1890-91)	...	...	600
Revised "	(" ")	..	...	2,000
Actuals	(" ")	...	...	1,268

The actuals were much the same as in the previous year, and an improvement on the figures of 1888-89. The budget estimate seems to have been based on wrong data.

II.—Timber and other produce removed from the forests by consumer or purchasers.

8. *II.—Commutation fees*—

				Rs.
Actuals	(1888-89)	...	...	3,894
"	(1889-90)	...	...	3,816
Budget estimate	(1890-91)	...	...	8,400
Revised "	(" ")	...	...	6,400
Actuals	(" ")	...	...	4,222

The decrease from the budget and revised estimates was due to the abandonment of claims to arrear fees due by the raiyats of the Khorda Estate, owing to subsequent distress.

9. (*a*)—*Timber*—

				Rs.
Actuals	(1888-89)	...	...	3,09,821
"	(1889-90)	...	...	3,66,216
Budget estimate	(1890-91)	...	...	3,20,600
Revised "	(" ")	...	...	3,30,900
Actuals	(" ")	...	...	3,07,636

The decrease occurred in the Sunderbuns division, and has been attributed to the glut of sundri timber in stock, consequent on excessive exports in the previous two or three years.

10. *III.—Drift and waif wood and confiscated forest produce*—

				Rs.
Actuals	(1888-89)	...	...	7,261
"	(1889-90)	...	...	11,970
Budget Estimate	(1890-91)	...	...	13,500
Revised "	(" ")	...	...	14,300
Actuals	(" ")	...	...	16,789

There has been a steady improvement under this head, chiefly due, it is said, to the demand on this class of material for firewood in the Julpigoree district.

11. *V.—Miscellaneous*—

				Rs.
Actuals	(1888-89)	...	...	16,166
"	(1889-90)	...	...	21,170
Budget estimate	(1890-91)	...	...	22,500
Revised "	(" ")	...	...	20,800
Actuals	(" ")	...	...	18,850

The decrease occurred in the Sunderbuns, and was connected with a falling off in the receipts from right-of-way passes.

EXPENDITURE.

A.—Conservancy and Works.

I.—Timber and other produce removed from the forests by Government agency.

12. (*a*)—*Timber*—

				Rs.
Actuals	(1888-89)	...	...	7,047
„	(1889-90)	...	...	7,542
Budget estimate	(1890-91)	...	...	14,500
Revised „	(„ „)	...	...	7,000
Actuals	(„ „)	...	...	8,423

The requirements under this head, as provided for in the budget estimate, had been over-estimated.

13. (*b*)—*Firewood and Charcoal*—

				Rs.
Actuals	(1888-89)	...	...	27,384
„	(1889-90)	...	...	40,239
Budget estimate	(1890-91)	...	...	44,700
Revised „	(„ „)	...	...	37,000
Actuals	(„ „)	...	...	39,738

The decrease from the budget estimate was due to an over-estimate of the requirements in connection with the supply of the Darjeeling station with fuel.

14. (*c*)—*Bamboos*—

				Rs.
Actuals	(1888-89)	...	...	5,979
„	(1889-90)	...	...	3,340
Budget estimate	(1890-91)	...	...	6,500
Revised „	(„ „)	...	...	2,350
Actuals	(„ „)	...	...	2,428

The decrease in expenditure under this head is owing to the gradual abandonment of departmental agency in the extraction of bamboos from the Palamow forests.

15. *II.—Timber and other produce removed from the forests by consumers or purchasers*—

				Rs.
Actuals	(1888-89)	...	...	37,518
„	(1889-90)	...	...	35,761
Budget estimate	(1890-91)	...	...	43,500
Revised „	(„ „)	...	...	39,400
Actuals	(„ „)	...	...	41,210

The increase under this head has been due to more extensive repairs to boats and steamers in the Sunderbuns division.

16. *III.—Drift and waif wood and confiscated forest produce*—

				Rs.
Actuals	(1888-89)	...	...	3,455
„	(1889-90)	...	...	3,268
Budget Estimate	(1890-91)	...	...	4,500
Revised „	(„ „)	...	...	3,400
Actuals	(„ „)	...	...	4,643

The increase in expenditure is due to the Bengal share of the cost of drift operations on the Gunduck river having exceeded the estimates; also to additional expenditure in Julpigoree and Chittagong under this head resulting in a larger revenue.

17. *VI.—Livestock, stores, tools and plant*—

				Rs.
Actuals	(1888-89)	...	...	14,466
„	(1889-90)	...	...	19,370
Budget estimate	(1890-91)	...	...	18,000
Revised „	(„ „)	...	...	36,100
Actuals	(„ „)	...	...	13,234

The large decrease from the revised estimate is mainly due to the fact that no expenditure was incurred during the year on the new steamer in course of construction for the Sunderbuns division.

18. *VII.—Communications and Buildings*—

				Rs.
Actuals	(1888-89)	...	...	24,075
„	(1889-90)	...	...	21,594
Budget estimate	(1890-91)	...	...	27,500
Revised „	(„ „)	...	...	27,000
Actuals	(„ „)	...	...	21,657

The revised estimate was not worked up to in all divisions.

19. *VIII.—Demarcation, improvement and extension of forests—*

				Rs.	
Actuals	(1888-89)	..	...	41,902 800	
„	(1889-90)	...	...	32,273	
Budget estimate	(1890-91)	...	...	40,000 14,000	*Vide* remarks in page 1.
Revised „	(„ „)	...	...	50,200 4,000	Ditto.
Actuals	(„ „)	...	...	32,212	

The actuals were the same as the year before, and considerably less than the actuals for 1888-89. The expenditure under this head was over-estimated. The unsettled state of the boundaries between the Saranda reserved forest in Singbhoom and the tributary state of Keonjhar in Orissa prevented further progress by the Imperial Forest Survey party in that direction, and difficulties in connection with the supply of labour, and sickness, retarded survey work in the Julpigoree district, the actual cost of which was, moreover, not adjusted during the year.

20. *IX.—Miscellaneous—*

				Rs.
Actuals	(1888-89)	...	...	3,440
„	(1889-90)	...	...	4,723
Budget estimate	(1890-91)	...	...	5,500
Revised „	(„ „)	...	...	6,300
Actuals	(„ „)	...	...	9,635

Increase due to—

(1) Rs. 970 written off in Darjeeling (being the amount misappropriated by a forest ranger).
(2) Rs. 2,201 written off in Chittagong (being stolen revenue of the Kassalong range).
(3) Rs. 491, refunds of revenue.
(4) Rs. 872, increased rewards paid for discovery of forest offences.

B.—Establishment.

21. *I.—Salaries—*

				Rs.
Actuals	(1888-89)	...	...	1,72,776
„	(1889-90)	...	...	1,82,561
Budget estimate	(1890-91)	...	...	2,00,463
Revised „	(„ „)	...	...	1,93,827
Actuals	(„ „)	...	...	1,90,405

The increase in expenditure over the previous year was due to Mr. Home having acted in the second grade of Conservators for the greater portion of the year ; to Mr. Dansey's salary on transfer from Berar, and Mr. Home's furlough allowances, having been debited to this circle ; to no gazetted officers (excepting Mr. Fowler) having been absent on leave (other than examination and privilege leave) ; and to the full sanctioned strength of the subordinate establishment having been entertained towards the close of the year.

SUMMARY OF RESULTS OF THE YEAR.

Revenue.

					Rs.
22.	Actuals	(1888-89)	...	...	6,76,907
	„	(1889-90)	...	...	7,68,718
	Budget estimate	(1890-91)	...	...	7,70,000
	Revised estimate	(„ „)	...	...	7,56,000
	Actuals	(„ „)	...	...	7,27,392

An unexpectedly heavy decline in the outturn by purchasers of timber from the Sunderbuns forest, allied with exaggerated expectations in regard to the probable demand for depôt timber in Buxa and Singbhoom, with a curtailment of bamboo operations in Palamow and the consequences of distress in Orissa, tended to upset somewhat the estimates for the year, and to reduce the actuals Rs. 41,326, below those of 1889-90, Rs. 42,608 below the budget estimate, and Rs. 28,608 below the revised estimate.

EXPENDITURE.

A.—Conservancy and Works.

					Rs.
23.	Actuals	(1888-89)	...	...	1,65,537 + 733
	„	(1889-90)	...	...	1,68,270
	Budget estimate	(1890-91)	...	...	2,19,000
	Revised estimate	(„ „)	...	...	2,13,000
	Actuals	(„ „)	...	...	1,73,312

The actuals of the year were Rs. 5,000 in excess of the actuals for the previous year, Rs. 46,000 less than the budget estimate, and Rs. 40,000 less than the revised estimate. The decrease from the budget estimate occurred principally under demarcation, improvement and extension of forests, and under removal of produce by departmental agency. In both instances provision had been made for works that either did not take place, as in the case of the survey operations in Singbhoom (which had to be postponed pending the settlement of the boundary dispute between Keonjhar and Singbhoom); or the cost of which was not adjusted during the year, as in the case of the Julpigoree survey; or which were not carried out to the anticipated extent, as in the case of departmental timber operations in Buxa and bamboo operations in Palamow.

The decrease from the revised estimate was due to the large provision made for the new steamer in the Sunderbuns not having been utilized during the year, to the causes already mentioned in connection with surveys, and to operations under communications and buildings not having been carried out in all divisions to the extent that had been anticipated.

B.—Establishment.

				Rs.
24.	Actuals	(1888-89)	...	... 2,09,914
	„	(1889-90)	...	... 2,21,995
	Budget estimate	(1890-91)	...	... 2,40,000
	Revised estimate	(„ „)	...	... 2,36,000
	Actuals	(„ „)	...	... 2,30,976

The increase in the expenditure of the year over that of the previous year has been explained in paragraph 15.

Surplus.

25. The actual surplus, as per accounts, was Rs. 3,23,104, being Rs. 55,349 less than that for the previous year. To the above actual cash surplus may be added Rs. 8,971, the increased value of timber, &c., on hand at the close of the year, thus bringing the value of the results of the year's working up to Rs. 3,32,075.

Chapter II.

Revised Estimate, 1891-92.

26. The figures of the sanctioned budget allotment for 1891-92 and those of the revised estimate are given below :—

Budget Heads.	Sanctioned budget allotment, 1891-92.	Revised estimate, 1891-92.	Increase.	Decrease.
Receipts.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	81,500	60,680	.....	20,820
II.—Timber and other produce removed from the forests by consumers or purchasers	6,64,500	7,01,560	37,060	.....
III.—Drift and waif wood and confiscated forest produce ...	14,300	17,380	3,080	.....
IV.—Revenue from forests not managed by Government .	.....	.....	.....	.....
V.—Miscellaneous	19,700	35,380	15,680	.....
Total receipts ...	7,80,000	8,15,000	35,000	.....
Expenditure.				
A.—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government agency	51,000	34,750	.....	16,250
II.—Timber and other produce removed from the forests by consumers or purchasers	42,400	46,600	4,200	.....
III.—Drift and waif wood and confiscated forest produce ..	4,300	5,302	1,002	.....
IV.—Revenue from forests not managed by Government .	.....	.....	.....	.....
V.—Rent of leased forests and payments to share-holders in forests managed by Government	.....	.....	.....	.....
VI.—Livestock, stores, tools and plant	37,000	53,555	16,555	.....
VII.—Communications and buildings	23,800	30,170	6,370	.....
VIII.—Demarcation, improvement and extension of forests ...	51,000	54,795	3,795	.....
IX.—Miscellaneous	5,500	7,828	2,328	.....
Total A.—Conservancy and Works ...	2,15,000	2,33,000	18,000	.....
B.—Establishment.				
I.—Salaries	2,11,713*	2,08,200	.....	3,513
II.—Travelling allowances	33,000	32,950	.....	50
III.—Contingencies	9,287	8,850	.....	437
Total B—Establishment ...	2,54,000*	2,50,000	.....	4,000
Grand Total—Expenditure ..	4,69,000*	4,83,000	14,000	.....
Estimated surplus ...	3,11,000	3,32,000	21,000	.....

* Rs. 15,000 sanctioned in India Government No. 1248, dated 26th March 1891.

27. Application for the extra grant of Rs. 14,000 under expenditure has been forwarded to the Comptroller and Auditor-General, in the form prescribed in the Financial Department Circular No. 15, dated the 29th March 1880, for transmission to Government. The above sum will be required to meet the cost of the new steamer for the Sunderbuns Division, provision for which was made in the estimate for 1890-91, but which lapsed in consequence of the Marine Department having failed to complete the steamer during the year.

It is hoped that, considering the urgency of the work for which the extra grant has been applied, and the excess anticipated in the surplus for the year, the Government of India may be pleased to accord their sanction to the same.

28. The following explanations are given of the proposed alterations in the sanctioned budget allotment.:—

RECEIPTS.

29. *I.—Timber and other produce removed from the forests by Government agency—*

	Rs
Sanctioned estimate	81,500
Revised estimate	60,680
Decrease	20,820

The decrease is anticipated in connection with the gradual curtailment of departmental operations in favour of private enterprise.

30. *II.—Timber and other produce removed from the forests by consumers or purchasers—*

	Rs.
Sanctioned estimate	6,64,500
Revised estimate	7,01,560
Increase	37,060

The increase is built up as follows:—

		Rs. +	Rs. —
Darjeeling	Division ...	5,100	...
Teesta	,, ...	...	6,000*
Kurseong	,, ...	...	600
Julpigoree	,, ...	4,620	...
Buxa	,, ...	20	...
Palamow	,, ...	2,000	...
Singbhoom	,, ...	36,800	...
Sunderbuns	,, ...	...	2,000
Chittagong	,, ...	...	2,000
Orissa { Angul / Pooree }	,, ...	...	880
	Total increase ...		37,060

Three thousand standing Sâl trees, marked in the Singbhoom forests and advertised, have sold for Rs. 44,100.

31. *III.—Drift and Waif wood and confiscated forest produce—*

No explanation seems called for under this head.

32. *V.—Miscellaneous—*

	Rs.
Sanctioned estimate	19,700
Revised estimate	35,380
Increase	15,680

In modification of the former practice, receipts derived from compounding cases of forest offences are now credited under this heading in accordance with the orders contained in the Government of India's Resolution No. 9F, dated the 7th March 1891. The anticipated increase on this account will be mainly in the Darjeeling and Sunderbuns Divisions.

EXPENDITURE.

A.—Conservancy and Works.

33. *I.—Timber and other produce removed from the forests by Government agency—*

	Rs.
Sanctioned estimate	51,000
Revised estimate	34,750
Decrease	16,250

As explained under the corresponding head of Receipts, departmental operations are to gradually give way before private enterprise.

This includes a sum of Rs. 500 originally shown under the old Darjeeling division.

34. *II.—Timber and other produce removed from the forests by consumers or purchasers—*

	Rs.
Sanctioned estimate	42,400
Revised estimate	46,600
Increase	4,200

The small increase under this head is more than balanced by the anticipated increase in the corresponding revenues and the proposed reduction of expenditure under AI.

35. *III.—Drift and waif wood and confiscated forest produce—*

	Rs.
Sanctioned estimate	4,300
Revised estimate	5,302
Increase	1,002

The anticipated increase is in connection with the drift operations in the Julpigoree and Chittagong divisions and on the Gunduk river, and will, it is expected, be met by a corresponding increase of revenue.

36. *VI.—Live-stock, Stores, Tools and Plant—*

	Rs.
Sanctioned estimate	37,000
Revised estimate	53,555
Increase	16,555

37. The revised estimate is built up as follows:—

	Rs.
I.—Cost of four tents ordered for working-plan officers, at Rs. 525 each	2,100
II.—Whole cost of new steamer for the Sunderbuns ...	35,300
III.—Cost of three patrol boats for the Sunderbuns, at Rs. 1,500 each	4,500
IV.—Cost of feed and keep of cattle in the several divisions	6,250
V.—Cost of miscellaneous stores, tools and plant in the several divisions	5,405
Total ...	53,555

and the excess of Rs. 16,555 over the sanctioned estimate is mainly owing to the urgency of renewing the provision on account of the new steamer in the Sunderbuns, which lapsed in the previous year. The excess would be much greater than it is but for anticipated savings under "Feed and keep of cattle" and under miscellaneous "Stores" in the several divisions.

38. *VII.—Communications and buildings—*

	Rs.
Sanctioned estimate	23,800
Revised estimate	30,170
Increase	6,370

The increase over the sanctioned estimate is owing to the urgency of constructing a bungalow for the private accommodation of the Divisional Forest Officer at Khoolna.

39. *VIII.—Demarcation, improvement, and extension of forests—*

	Rs.
Sanctioned estimate	51,000
Revised estimate	54,795
Increase	3,795

The small anticipated increase under this heading is in connection with the—

I.—Pay and travelling allowances of Forest Settlement Officers in Palamow and the Sunderbuns, and

II.—Unadjusted cost of Imperial Survey operations in the Julpigoree district.

The smallness of the increase is owing to anticipated savings under "Demarcation," "Sowing and planting," and "Protection from fire."

40. *IX.—Miscellaneous—*

	Rs.
Sanctioned estimate	5,500
Revised estimate	7,828
Increase	2,328

This increase will be required in connection with refunds, law charges and payment of rewards to subordinates.

B.—Establishment.

41. *I.—Salaries—*

	Rs.
Sanctioned estimate	2,11,713
Revised estimate	2,08,200
Decrease	3,513

This decrease is expected in connection with the absence of members of the establishment on leave.

42. *Summary of Revised Estimate*, 1891-92.—

The revised estimate of revenue is Rs. 8,15,000 as compared with a sanctioned budget allotment of Rs. 7,80,000, and the revised estimate of expenditure is Rs. 4,83,000 as compared with a sanctioned budget allotment of Rs. 4,69,000. The anticipated surplus, notwithstanding the proposed increase in expenditure, is Rs. 3,32,000, or Rs. 21,000 in excess of the figures of the sanctioned budget estimate for the year.

Chapter III.

Budget estimates, 1892-93.

43. The following statement shows the allotment of the proposed revenue and expenditure for the year 1892-93 amongst the several Forest Divisions :—

Budget heads.	Forest Divisions.													Total.
	Direction.	Darjeeling.	Teesta.	Kurseong.	Julpigoree.	Buxa.	Palamow.	Singhbhoom.	Sunderbuns.	Chittagong.	Angul.	Pooree.	Kusi drift.	
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	.....	46,000	.....	.....	5,000	8,400	.....	.....	.....	.....	...	.....	...	59,400
II.—Timber and other produce removed from the forests by consumers or purchasers	3,300	41,450	13,700	18,800	24,550	20,920	7,600	69,230	4,29,350	75,900	5,900	10,300	...	7,21,000
III.—Drift and waif wood and confiscated forest produce	5,200	100	4,000	500	5,270	300	.....	30	500	600	.....	200	300	17,00
IV.—Revenue from forests not managed by Government	... ..	.....	... .	.....	.....	.....	.....	.....	.. ...	...	.....	. ..	..	.....
V.—Miscellaneous	200	2,450	300	700	180	380	400	740	19,150	9,500	100	500	...	34,600
Total Receipts ...	8,700	90,000	18,000	20,000	35,000	30,000	8,000	70,000	4,49,000	86,000	6,000	11,000	300	8,32,000
Expenditure.														
A.—Conservancy and Works.														
I.—Timber and other produce removed from the forests by Government agency	.....	32,000	.....	.....	2,500	6,000	.....	.....	.....	.....	.. ...	. .	...	40,500
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	1,800	.....	.....	.....	.....	.....	840	45,400	200	.....	. ....	...	48,240
III.—Drift and waif wood and confiscated forest produce	3,200	.....	. 200	.....	1,000	.....	.....	.....	100	350	20	30	100	5,000
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	. ....	.....	.....	...	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	. ....	.....	.....	....	... .	...	.....
VI.—Live-stock, stores, tools and plant	150	300	100	650	2,850	700	650	1,800	19,500	500	50	50	.	27,300
VII.—Communications and buildings...	250	7,000	5,800	2,250	1,850	2,600	1,005	10,245	9,800	3,750	600	350	...	46,400
VIII.—Demarcation, improvement, and extension of forests	600	4,500	1,500	3,400	3,300	4,900	1,170	5,830	600	5,150	2,050	2,000	...	35,000
IX.—Miscellaneous	350	250	150	100	300	300	50	100	3,240	450	50	170	50	5,560
Total A.—Conservancy and Works ...	4,550	45,850	7,750	6,4 00	11,800	14,500	3,775	18,815	78,640	10,400	2,770	2,600	150	2,08,000
B.—Establishment.														
I.—Salaries	50,096	16,020	11,520	13,392	20,112	18,924	7,596	22,752	34,764	21,348	6,432	7,284	...	2,30,240
II.—Travelling allowances	8,100	4,120	2,600	2,790	1,750	1,800	1,150	2,000	2,150	4,100	1,350	1,450	.	33,360
III.—Contingencies	1,200	980	220	468	538	326	254	318	986	552	212	266	50	6,400
Total B.—Establishment ...	59,396	21,120	14,340	16,650	22,400	21,050	9,000	25,100	37,900	26,000	7,994	9,000	50	2,70,000
Grand Total Expenditure ...	63,946	66,970	22,090	23,050	34,200	35,550	12,775	43,915	1,16,540	36,400	10,764	11,600	200	4,78,000
Estimated surplus ...	.. ..	23,030	. ...	... .	800	.....	.....	26,085	3,32,460	49,600	.....	.....	100	3,54,000
Estimated deficit ...	55,246	.....	4,090	3,050	.....	5,550	4,775	.....	.....	....	4,764	600	..	

44. The estimated figures for 1892-93 are based on the following details :—

RECEIPTS

I.—Timber and other produce removed from the forest by Government agency.

45. It is intended in future to introduce private enterprise as far as possible, and to gradually do away with the system of employing Government agency for the removal of forest produce. It seems, in fact, more than probable that the receipts estimated below

under I(*b*) will undergo transfer to II(*b*), although it has been deemed safer at the present stage to provide for them under the former heading.

46. I(*a*).—Timber.

	Rs.
Actuals (1888-89)	16,534
„ (1889-90)	16,323
„ (1890-91)	15,858
Revised estimate (1891-92)	16,670
Proposed „ (1892-93)	13,400

The proposed operations will be confined to the Julpigoree district, and will comprise—

	Rs.
Julpigoree Division.—Sale of 3,000 cubic feet of sâl at Re. 1	3,000
Sale of 1,000 cubic feet of sissoo at 12 annas ...	750
Sale of 500 dry sâl poles at Rs 2-8	1,250
Buxa Division.—Sales of logs and scantlings from depôt	5,000
Ditto ditto from Buxa range ...	3,400

47. I(*b*).—Firewood and Charcoal.

	Rs.
Actuals (1888-89)	36,396
„ (1889-90)	54,457
„ (1890-91)	58,756
Revised estimate (1891-92)	41,450
Proposed „ (1892-93)	46,000

The proposed revenue under this head is built up as follows:—

	Rs.
Darjeeling Division.—Sale of 60,000 maunds of firewood to the Commissariat at Rs. 33 per 100 maunds ...	19,800
Sale of 300 cords of firewood from sale depôts at Rs. 15 per cord	4,500
Sale of 20,000 bags of charcoal from sale depôts at an average rate of Re. 1-1	21,250
Sale of 450 bags of charcoal to the Commissariat at Re. 1	450
Total Revenue under I ...	59,400

II.—Timber and other produce removed from the forests by consumers or purchasers.

48. II.—Commutation fees.

	Rs.
Actuals (1888-89)	3,894
„ (1889-90)	3,816
„ (1890-91)	4,222
Revised estimate (1891-92)	4 485
Proposed „ (1892-93)	6,000

The proposed revenue under this head is built up as follows:—

	Rs.
Singbhoom Division.—Annual house licenses from residents of privileged villages	400
Pooree Division—Annual house licenses from residents of the Khorda estate for their use of the protected forests	5,600

49. II(*a*).—Timber.

Actuals (1888-89)	3,09,821
„ (1889-90)	3,66,216
„ (1890-91)	3,07,636
Revised estimate (1891-92)	3,50,515
Proposed „ (1892-93)	3,56,000

The proposed revenue under this head is built up as follows:—

Direction Division—Sale of poles from the Koderma Range, Hazaribagh	100
Darjeeling Division—Sale of 60,000 cubic feet of timber at 4 annas per cubic foot	15,000
„ Sale of 40,000 cubic feet of timber at 2 annas...	5,000
Sale of 13,500 cubic feet of dry timber at 2 annas 6 pies per cubic foot; say ...	2,000
Teesta Division—Sale of 151,000 cubic feet of timber at an average of 1 anna 6 pies per cubic foot	9,438
Sale of 500 poles at 2 annas	62

		Rs.
Kurseong Division—	Sale of 560 trees at Rs. 18	10,080
	Sale of dry timber; say	520
Julpigoree Division—	Sale of 400 sâl trees at Rs. 20	8,000
	Sale of 200 other trees at Rs. 15 ...	3,000
	Sale of 32,000 cubic feet of dry timber at an average rate of 4 annas per cubic foot ...	8,000
Buxa Division—	Sale of 600 trees at Rs. 20	12,000
	Sale of 32,000 cubic feet of dry timber at 4 annas...	8,000
Palamow Division—	Sale of dry poles	500
Singbhoom Division—	Sale of 3,000 sâl trees at Rs. 16 ...	48,000
	Sale of other trees	5,800
	Sale of dry timber and poles	10,000
Sunderbuns Division—	Sale of 2,048,000 running feet of timber at 1 anna 4 pies per running foot ...	1,60,000
	Sale of 160,000 running feet of timber at 1 anna per running foot	10,000
	Sale of 320,000 running feet of timber at 6 pies per running foot	10,000
Chittagong Division—	Estimated receipts	30,000
Angul Division—	Do. do.	200
Pooree Division—	Do. do.	300

50. II(*b*).—Firewood and Charcoal.

Actuals	(1888-89)	1,57,826
„	(1889-90)	1,53,802
„	(1890-91)	1,59,936
Revised estimate	(1891-92)	1,87,070
Proposed „	(1892-93)	2,10,000

The proposed revenue under this head is built up as follows:—

Direction Division—	Sale of firewood in the Koderma and Ranchee forests at various rates	100
Darjeeling Division—	Sale of 3,715 cords of firewood at an average rate of Rs. 3-8 per cord; say	13,100
Teesta Division—	Sale of 1,200 cords of firewood at an average rate of Re. 1-8 per cord; say	1,800
Kurseong Division—	Sale of 2,500 cords of firewood at Rs. 2 per cord	5,000
Julpigoree Division—	Sale of 2,500 cords of firewood at Rs. 2 per cord	5,000
Buxa Division—	Sale of 250 cords of firewood at Rs. 2 per cord ...	500
Singbhoom Division—	Sale of firewood at various rates ...	2,000
Sunderbuns Division—	Sale of 57,60,000 maunds of firewood at an average rate of 6 pies per maund ...	1,80,000
Chittagong Division—	Sale of firewood at various rates ...	500
Angul Division—	Ditto ditto	100
Pooree Division—	Ditto ditto	1,900

51. II(*c*).—Bamboos.

		Rs.
Actuals	(1888-89)	37,969
„	(1889-90)	38,714
„	(1890-91)	44,258
Revised estimate	(1891-92)	42,940
Proposed do.	(1892-93)	51,000

The abandonment of depôt sales in Palamow, and reduced rates for purchasers in the forests in all divisions, is certain to bring the revenue under this head up to the estimate.

52. II(*d*).—Grazing and Fodder grass.

		Rs.
Actuals	(1888-89)	9,311
„	(1889-90)	11,079
„	(1890-91)	11,425
Revised estimate	(1891-92)	11,100
Proposed do.	(1892-93)	8,000

It is not considered desirable to permit grazing in localities where it can be avoided without either injustice or hardship to the people. Provision has been made accordingly against a possible reduction of the revenue under this head.

53. II(*e*).—Grass and other minor produce.

			Rs.
Actuals	(1888-89)	...	... 77,886
"	(1889-90)	...	... 82,842
"	(1890-91)	...	... 84,396
Revised estimate	(1891-92)	...	... 1,05,450
Proposed do.	(1892-93)	...	... 90,000

No explanations seem to be here called for. The revenue has been hitherto progressive, corresponding to improved communications and a growing demand, and the proposed income under this head appears to be a safe estimate.

[Total Revenue under II, Rs. 7,21,000.]

54. *III.—Drift and waif wood and confiscated forest produce.*

			Rs.
Actuals	(1888-89)	...	... 7,261
"	(1889-90)	...	... 11,970
"	(1890-91)	...	... 16,789
Revised estimate	(1891-92)	...	... 17,380
Proposed do.	(1892-93)	...	... 17,000

No explanations seem called for under this head. The demand for drift wood for fuel purposes is increasing among the planters of Julpigoree and Teesta.

55. *V.—Miscellaneous sources.*

			Rs.
Actuals	(1888-89)	...	... 16,166
"	(1889-90)	...	... 21,170
"	(1890-91)	...	... 18,850
Revised estimate	(1891-92)	...	... 35,380
Proposed do.	(1892-93)	...	... 34,600

In pursuance of Government of India Circular No. 9F, dated 7th March 1891, receipts from compounded forest offences are now credited under this head ; hence the increase. A corresponding reduction has been made under II(*a*), Timber.

Summary of proposed receipts for 1892-93.

56. The total of proposed receipts for 1892-93 comes to Rs. 8,32,000 as compared with Rs. 7,27,392 in the previous year and Rs. 7,68,718 during 1889-90. An improved state of things is anticipated in all the divisions, and more particularly so in Singbhoom, where the demand for timber may be expected to grow rapidly with the opening of the Bengal-Nagpur line of railway and the depletion of the private forests in the district. In the Sunderbuns, the first effect of the proposed working-plan may be to reduce the outturn of timber considerably, although the revised rates will have the probable result of preventing a corresponding decline in the revenues from this division.

EXPENDITURE.

A.—Conservancy and Works.

57. *AI.—Timber and other produce removed from the forests by Government agency.*

AI (*a*).—Timber.

				Rs.
Actuals (1888-89)	...	...	...	7,047
" (1889-90)	...	...	...	7,542
" (1890-91)	...	..	..	8,423
Revised estimate (1891-92)	...	...	...	6,010
Proposed do. (1892-93)		...	...	8,500

The proposed expenditure is arrived at as follows :—

		Rs.
Julpigoree Division.—	Cost of felling and transporting to depôt 3,000 cubic feet of sâl timber at 4 annas per cubic foot ...	750
	Cost of floating above to Julpigoree at 2 annas per cubic foot	375
	Cost of floating and transporting to depôt 1,000 cubic feet of sissoo timber at 6 annas per cubic foot ...	375
	Cost of felling and transporting to depôt 1,000 sâl poles at Re. 1 per cubic foot	1,000
Buxa Division.—	Cost of felling and logging 1,200 trees at Re. 1 per tree ...	1,200
	Cost of carting and floating 200 logs at Rs. 5 ...	1,000
	Cost of transporting to depôt 100 logs at Rs. 12 ...	1,200
	Cost of sawing scantlings in ranges and depôts ...	1,000
	Cost of miscellaneous depôt expenses	1,600

58. AI (*b*).—FIREWOOD AND CHARCOAL.

	Rs.
Actuals (1888-89)	27,384
„ (1889-90)	40,239
„ (1890-91)	39,738
Revised estimate (1891-92)	28,550
Proposed do. (1892-93)	32,000

The proposed expenditure is arrived at as follows :—

	Rs.
Darjeeling Division.—Cost of cutting and bringing to depôt at Jallapahar 60,000 maunds of firewood at Rs. 18 per 100 maunds	10,800
Cutting and delivering at sale depôts 600 cords of firewood at an average cost of Rs. 8 per cord ...	4,800
Cost of manufacture and transport to sale depôts of 30,000 bags of charcoal at 8 annas per bag ...	15,000
Cost of miscellaneous depôt expenses, including temporary establishments	1,400
TOTAL EXPENDITURE UNDER AI ...	40,500

59. AII.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS AND PURCHASERS.

	Rs.
Actuals (1888-89)	37,518
„ (1889-90)	35,671
„ (1890-91)	41,210
Revised estimate (1891-92)	46,600
Proposed do. (1892-93)	47,400

The proposed expenditure is arrived at as follows :—

	Rs.
Darjeeling Division.—Cost of the following temporary establishment :—	
2 Foresters at Rs. 25 per mensem	600
2 Guards at „ 12 „	288
2 „ „ 10 „	240
7 „ „ 8 „	672
Singbhoom Division.—Cost of the following temporary establishment :—	
10 Guards at Rs. 7 per mensem	840
Sunderbuns Division.—Cost of marine stores and supplies for three steamers	8,000
Cost of 16,000 maunds of coal for three steamers ...	8,000
Cost of kerosine oil for revenue stations ...	400
Cost of pay and provision allowance of establishment for three steamers and one flat	15,000
Pay of temporary boat establishment	13,428
Miscellaneous charges	572
Chittagong Division.—Miscellaneous charges	200

60. AIII.—DRIFT AND WAIF WOOD.

	Rs.
Actuals (1888-89)	3,455
„ (1889-90)	3,268
„ (1890-91)	4,643
Revised estimate (1891-92)	5,302
Proposed do. (1892-93)	5,000

No detailed analysis of the proposed expenditure appears to be necessary. It is a rough estimate in connection with the collection of drift wood in the several divisions.

61. AVI.—LIVE-STOCK, STORES, TOOLS AND PLANT.

AVI(*b*).—*Feed and keep of cattle.*

	Rs.
Actuals (1888-89)	7,132
„ (1889-90)	7,469
„ (1890-91)	8,768
Revised estimate (1891-92)	6,250
Proposed do. (1892-93)	5,500

The proposed expenditure represents the feed and keep of ten elephants, to which number the Conservator has thought fit, with the sanction of Government, to reduce these animals.

62. AVI(*c*).—*Purchase of Stores, Tools and Plant.*

	Rs.
Actuals (1888-89)	7,254
„ (1889 90)	11,601
„ (1890-91)	4,420
Revised estimate (1891-92)	47,305
Proposed do (1892-93)	21,800

Except in the case of Sunderbuns, the proposed expenditure is for small miscellaneous stores and tools in the 12 divisions of the circle. In the Sunderbuns the following additional expenditure will be incurred:—

	Rs.
For three patrol boats for rangers at Rs. 1,500 each ...	4,500
For stores for the three steamers	4,000
For part payment of three steam-cutters	7,000
TOTAL EXPENDITURE UNDER AVI ...	27,300

63. AVII.—COMMUNICATIONS AND BUILDINGS.

AVII(*a*).—*Roads and bridges.*

	Rs.
Actuals (1888-89)	11,379
„ (1889-90)	7,648
„ (1890-91)	6,067
Revised estimate (1891-92)	9,660
Proposed do (1892-93)	22,000

The proposed expenditure is arrived at as follows:—

	Rs.
Direction Division.—Cost of repair of existing roads in Koderma ...	150
Ditto ditto in Ranchee ...	50
Darjeeling Division.—Cost of construction of a cart-road trace on the northern slope of Goompahar; three miles at Rs. 150	450
Cost of constructing a cart-road trace from Sukiapokri to Manibhanjan; five miles at Rs. 100 ...	500
Cost of continuing the Palongdong south boundary path eastwards; three miles at Rs. 100 ...	300
Cost of continuing the path from Debaipani to the Nepal frontier; two miles at Rs. 100	200
Cost of continuing the path from the Pashok road (3rd mile) to Rangbee ridge; two mile at Rs. 100	200
Cost of continuing the Manibhanjan Salambong road; three miles at Rs. 100	300
Cost of widening and improving existing communications; 20 miles at Rs. 100	2,000
Cost of road-sirdar; 12 months at Rs. 10 ...	120
Contingencies	130
Teesta Division.—Provision for opening out communications in the Teesta Division; no plan yet decided upon	5,000
Kurseong Division.—Cost of extension of the Dobijhora road; one mile at Rs. 60	60
Cost of extension of the Latpanchor Kalijhora road; five miles at Rs. 60	300
Cost of up-keep of existing roads	840
Julpigoree Division.—Cost of up-keep of existing communications; 100 miles at Rs. 8	800
Buxa Division.—Cost of up-keep of existing communications; 150 miles at an average of Rs. 4	600
Palamow Division.—Cost of extension of road from Moondah to Maromand; six miles at Rs. 80 ..	480
Cost of up-keep of existing communications; 37½ miles at Rs. 10	375
Singbhoom Division.—Cost of repair of existing communications ...	545
Provision made for extending and improving communications in the Singbhoom reserves; no plan yet decided upon	5,000
Sunderbuns Division.—Cost of export roads for extraction of timber, &c., under proposed plan of operations	2,000

	Rs.
Chittagong Division.—Cost of constructing the Alikadam road; 42 miles at Rs. 30	1,260
Cost of constructing half a mile of road in the Kaptai plantation	20
Cost of up-keep of existing communications ...	120
Angul Division.—Cost of up-keep of existing communications; 20 miles at Rs. 10	200

64. AVII(*b*).—Buildings.

	Rs.
Actuals (1888-89)	12,448
„ (1889-90)	13,906
„ (1890-91)	15,474
Revised estimate (1891-92)	20,200
Proposed do. (1892-93)	24,000

The proposed expenditure is arrived at as follows:—

Direction Division.—Cost of up-keep of existing buildings in Koderma and Ranchee	50
Darjeeling Division.—Cost of up-keep of existing buildings	1,000
Cost of roofing Lopchajagat rest-house with corrugated iron	400
Cost of roofing Rangirum rest-house with corrugated iron	600
Cost of erecting a small rest-house in the Rishop block (Upper)	800
Teesta Division.—Cost of up-keep of existing buildings	800
Kurseong Division.—Cost of up-keep of existing buildings	1,000
Buxa Division.—Cost of up-keep of existing buildings	1,200
Cost of erecting five houses for foresters, at Rs. 100 each	500
Cost of reconstructing Buxa range quarters	300
Julpigoree Division.—Cost of up-keep of existing buildings	1,000
Palamow Division.— Ditto ditto	600
Cost of a new rest-house at Honar	400
Singbhoom Division.—Cost of up-keep of existing buildings	650
Cost of constructing two rest-houses, at Rs. 2,000 each	4,000
Sunderbuns Division.—Cost of up-keep of existing buildings	1,000
Cost of constructing a station-house at Rampura ...	600
Cost of part construction of Divisional Officer's residence at Khoolna	6,000
Chittagong Division.—Cost of up-keep of existing buildings ...	1,500
Cost of constructing two posts at Kassalong and Rinkheong	50
Cost of roofing the office at Chandraghona with corrugated iron	400
Cost of constructing foresters' and guards' quarters in the Ramghar-Sitakhund range ...	400
Angul Division.—Cost of up-keep of existing buildings	400
Pooree Division.—Cost of up-keep of existing buildings	350

65. AVII (*c*).—Other Works.

	Rs.
Actuals (1888-89)	248
„ (1889-90)	40
„ (1890-91)	116
Revised estimate (1891-92)	310
Proposed do. (1892-93)	400

This needs no explanation, the only expenditure proposed being in connection with the clearing of bungalow compounds, cleaning of wells, &c.

Total expenditure under AVII Rs. 46,400

AVIII. Demarcation, Improvement and Extension of Forests

AVIII (*a*).—Demarcation.

	Rs.
Actuals (1888-89)	7,091
„ (1889-90)	5,465
„ (1890-91)	5,749
Revised estimate (1891-92)	7,080
Proposed do. (1892-93)	8,000

The proposed expenditure is arrived at as follows :—

	Rs.
Direction Division.—Cost of demarcating the proposed Khoorchoota reserve in Hazaribagh	300
Chittagong Division.—Cost of demarcating the proposed Sitakhund-Ramghar forest, 20 miles at Rs. 50	1,000
Singhboom Division.—Cost of demarcating the settled boundary between the Saranda forest and Keonjhar	500
Cost of up-keep and of clearing the existing boundaries in 12 divisions	6,200

67. AVIII (*c*).—Surveys and Working-plans.

	Rs.
Actuals (1888-89)	1,064 + 7,302
„ (1889-90)	1,903
„ (1890-91)	1,817
Revised estimate (1891-92)	24,275
Proposed do. (1892-93)	3,000

The proposed expenditure is for miscellaneous valuation and other survey work connected with the preparation of working-plans.

68. AVIII (*d*).—Sowing and Planting.

	Rs.
Actuals (1888-89)	6,837
„ (1889-90)	6,604
„ (1890-91)	7,118
Revised estimate (1891-92)	3,510
Proposed „ (1892-93)	7,000

The proposed expenditure is arrived at as follows :—

	Rs.
Darjeeling Division.—Cost of the following operations in connection with the working-plan for the Darjeeling forests—	
Pay of six malees at Rs. 8 per mensem ...	576
Cost of up-keep and extension of nurseries ...	100
Cost of planting up 340 acres with plants in lines 20 feet apart, the plants being 6 feet apart in the lines (plants to be put out-169,500)	2,324
Chittagong Division.—Cost of up-keep of the Sitapahar plantation ...	3,000
Cost of miscellaneous operations in connection with the up-keep of existing nurseries, and cultural experiments in the Teesta, Kurseong, Julpigoree, Buxar, Palamow, Singbhoom and Pooree Divisions	1,000

69. AVIII (*e*).—Protection from Fire.

	Rs.
Actuals (1888-89)	18,458
„ (1889-90)	16,735
„ (1890-91)	15,727
Revised estimate (1891-92)	13,450
Proposed „ (1892-93)	14,000

Although the whole area of reserved forests in Bengal will be under protection, that is to say, some 400 square miles in excess of the present area, it is hoped to curtail the expenditure considerably. In some divisions the cost of fire conservancy has hitherto been unnecessarily heavy, and is then connected with an excessive subdivision of the forests by interior fire-lines. It is evident that a limit must exist to this interior subdivision of a forest into isolated blocks for purposes of fire-protection—a limit beyond which it is no longer profitable to provide in this manner for the protection of the forest. The division which has hitherto sinned most in this respect is Kurseong, which has been spending steadily on this account at the rate of something like Rs. 60 per square mile per annum. This is simply scandalous, as there are no forests in Bengal of which the protection ought to cost more than Rs. 10 per square mile, and there seem to be good grounds for hoping that the average cost can be reduced to Rs. 8 per square mile of specially protected area.

70. *AVIII(f)*.—Other works.

		Rs.
Actuals	(1888-89)	1,055
„	(1889-90)	1,326
„	(1890-91)	1,548
Revised estimate	(1891-92)	1,980
Proposed Do.	(1892-93)	3,000

The works principally provided for under this sub-head are thinnings, creeper cuttings, and miscellaneous operations calculated to improve the standing stock of trees. The principal expenditure will be in Kurseong, where it is proposed to free half of the Terai forests of creepers; say 30 square miles at Rs. 50 per square mile = Rs. 1,500.

In Buxa, again, some 18 square miles will be freed of creepers at a cost of Rs 500

TOTAL EXPENDITURE UNDER AVIII = Rs. 35,000.

71. *AIX.*—MISCELLANEOUS CHARGES.

				Rs.
Actuals	(1888-89)	...	...	3,440
"	(1889-90)	...	...	4,723
"	(1890-91)		...	9,635
Revised estimate	(1891-92)	...	...	7,828
Proposed Do.	(1992-93)	...	...	5,560

Summary of expenditure under A—Conservancy and Works.

72. The proposed expenditure for the year 1892-93 under Conservancy and Works thus comes to Rs. 2,08,000, as compared with an estimated expenditure of Rs. 2,19,000 in the previous year, and an actual expenditure of Rs. 1,73,312 during the year 1890-91. The increase in the proposed expenditure should be viewed side by side with the anticipated increase in the revenues, which promises to be proportionately considerable. The increased expenditure will be mainly connected with the improvements about to be introduced into the control of our most important revenue charge, namely, the Sunderbuns Division, which will by this time (1892-93) possess three steamers and three steam-cutters and a large number of small control boats. Also with considerable extensions under Communication and Buildings, in respect to which the circle is very backward.

B.—EXPENDITURE UNDER ESTABLISHMENT.

B1.—Salaries.

					Rs.
73.	Actuals	(1888-89)	...	...	1,72,776
	"	(1889 90)	...	...	1,82,561
	"	(1890-91)	...	...	1,90,405
	Revised estimate	(1891-92)	...	...	2,08,200
	Proposed Do.	(1892-93)	...	...	2,30,240

The proposed expenditure under B is the present sanctioned scale* of establishment.

No provision has here been made in connection with the reorganization scheme submitted to Government under cover of this office No. 77E—G, dated the 24th June 1891. In any case not more than one-fourth of the increased expenditure involved by the proposed scheme could be worked up to during the year 1892-93.

* I have considered as sanctioned the scale of upper controlling staff for Bengal referred to in the Government of India's Circular No. 2F, dated the 28th January 1891.

74. The proposed expenditure under salaries is built up as follows:—

Upper controlling staff.

		Rs.
One Conservator of the circle at Rs. 1,350 per mensem	... ...	16,200
One Deputy Conservator of the 1st grade at Rs. 900 per mensem	...	10,800
Two Deputy Conservators of the 2nd grade at Rs. 800 per mensem	...	19,200
Two Deputy Conservators of the 3rd grade at Rs. 650 per mensem	...	15,600
Four Deputy Conservators of the 4th grade at Rs. 550 per mensem	...	26,400
Three Assistant Conservators of the 1st grade at Rs. 450 per mensem	...	16,200
Two Assistant Conservators of the 2nd grade at Rs. 350 per mensem	...	8,400
Total	...	1,12,800

Lower controlling staff.

One Extra Assistant Conservator of the 1st grade at Rs. 350 per mensem	4,200
One Extra Assissant Conservator of the 2nd grade at Rs. 300 per mensem	3,600
Three Extra Assistant Conservators of the 3rd grade at Rs. 250 per mensem	9,000
Two Extra Assistant Conservators of the 4th grade at Rs. 200 per mensem	4,800
Total ...	21,600

Subordinate Forest and Depôt Establishments.

									Rs.
Forest Rangers,	4th	grade,	at Rs.	80	per mensem	2	...	...	1,920
„	5th	„	„	60	„	7	...	...	5,040
„	6th	„	„	50	„	14	...	...	8,400
Foresters,	1st	„	„	40	„	20	...	...	9,600
„	2nd	„	„	30	„	19	...	...	6,840
„	3rd	„	„	25	„	16	...	...	4,800
„	4th	„	„	20	„	22	...	...	5,280
„	5th	„	„	15	„	4	...	...	720
Forest guards,	1st	„	„	12	„	4	...	...	576
„	2nd	„	„	10	„	44	...	...	5,280
„	3rd	„	„	8	„	105	...	...	10,080
„	4th	„	„	7	„	57	...	...	4,788
„	5th	„	„	6	„	92	...	...	6,624
„	6th	„	„	5	„	11	...	...	660
							Total	...	70,608

Office Establishment.

									Rs.
Clerks,	1st	grade,	at Rs.	150	per mensem,	1	...	...	1,800
„	2nd	„	„	100	„	2	...	...	2,400
„	3rd	„	„	80	„	2	...	...	1,920
„	4th	„	„	60	„	2	...	...	1,440
„	5th	„	„	50	„	3	...	...	1,800
„	6th	„	„	40	„	4	...	...	1,920
„	7th	„	„	30	„	7	...	...	2,520
„	8th	„	„	20	„	12	...	...	2,880
Peons,	1st	„	„	12	„	1	...	...	144
„	2nd	„	„	10	„	1	...	...	120
„	3rd	„	„	8	„	6	...	...	576
„	4th	„	„	7	„	14	...	...	1,176
„	5th	„	„	6	„	8	...	...	576
Sweepers at Rs. 10 per mensem						...	...	...	120
							Total	...	19,392

Deputation and special allowances.

Hill allowances to members of Conservator's office ...	...	1,280
Ditto Ditto of the Darjeeling Divisional office	...	
Tour forester's allowances in the Sunderbuns Division	...	360
Chittagong Divisional Officer's local allowance ...	...	1,200
Special allowance to working-plans officers ...	...	3,000
Total	...	5,840

DARJEELING,
The 1st October 1891.

E. P. DANSEY,
Conservator of Forests, Bengal.

APPENDIX A.

Statement showing the scale of permanent establishments in the Forest Department, Bengal.

INDIA GOVERNMENT CIRCULAR No. 2F., DATED 28TH JANUARY 1891.

					Sanctioned scale.
Upper controlling staff.					
Conservator	...	...	...	...	1
			Total	...	1
Deputy Conservator (1st grade)	...	...	...	...	1
Ditto (2nd „)	...	...	...	...	2
Ditto (3rd „)	...	...	...	...	2
Ditto (4th „)	...	...	...	...	4
			Total	...	9
Assistant Conservator (1st grade)	...	...	...	...	3
Ditto (2nd „)	...	...	...	...	2
			Total		5

INDIA GOVERNMENT CIRCULAR No. 18F., DATED 29TH JULY 1891.

Lower controlling staff.

Extra Assistant Conservator (1st grade)	...	1
Ditto (2nd „)	...	1
Ditto (3rd „)	...	3
Ditto (4th „)	...	2
Total	...	7

BENGAL GOVERNMENT No. 487F., DATED 18TH AUGUST 1891.

Subordinate Forest Establishment.

Rangers (on Rs. 80)	...	2
Ditto („ 60)	...	7
Ditto („ 50)	...	14
Total	...	23
Foresters (on Rs. 40)	...	20
Ditto („ 30)	...	19
Ditto („ 25)	...	16
Ditto („ 20)	...	22
Ditto („ 15)	...	4
Total	...	81
Forest guard (on Rs. 12)	...	4
Ditto („ 10)	...	44
Ditto („ 8)	...	105
Ditto („ 7)	...	57
Ditto („ 6)	...	92
Ditto („ 5)	...	11
Total	...	313

Office establishment.

Clerks (on Rs. 150)	...	1
Ditto („ 100)	...	2
Ditto („ 80)	...	2
Ditto („ 60)	...	2
Ditto („ 50)	...	3
Ditto („ 40)	...	4
Ditto („ 30)	...	7
Ditto („ 20)	...	12
Total	...	33
Peons (on Rs. 12)	...	1
Do. („ 10)	...	1
Do. („ 8)	...	6
Do. („ 7)	...	14
Do. („ 6)	...	8
Total	...	30

Sweepers Rs. 10 per mensem.

E. P. DANSEY,

Conservator of Forests, Bengal.

APPENDIX B TO BUDGET ESTIMATES, 1892-93.

FOREST DEPARTMENT, BENGAL.

Statement showing the cost under each budget sub-head of the temporary establishments entertained during each of the years 1889-90 *and* 1890-91, *as well as the amounts sanctioned by the Government of Bengal for the entertainment of such establishment during* 1891-92.

BUDGET HEADS. — EXPENDITURE.	Cost of establishments entertained during 1889-90.	Cost of establishments entertained during 1890-91.	Amount sanctioned for temporary establishments during 1891-92.
A.—Conservancy and Works.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—			
a. Timber	1,428	1,575	1,788
b. Firewood and charcoal	60	815	324
c. Bamboos	235	182	180
d. Sandal-wood	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS ...	22,194	22,164	31,573
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	366	463	516
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—			
a. Duty on foreign timber and other forest produce	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT	.....	.....	.....
VI.—LIVESTOCK, STORES, TOOLS AND PLANT—			
a. Purchase of cattle	.....	.....	.....
b. Feed and keep of cattle	3,408	3,044	3,516
c. Purchase of stores, tools and plant ...	.....	.....	.....
VII.—COMMUNICATIONS AND BUILDINGS—			
a. Roads and bridges	120	113	120
b. Buildings	267	290	312
c. Other works	.....	.....	.....
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—			
a. Demarcation	.....	.....	.....
b. Compensation for land and rights ...	.....	....	.....
c. Surveys and working-plans	216	138	90
d. Sowing and planting	1,592	1,652	1,744
e. Protection from fire	.....	.....	.....
f. Other works	.....	.....	.....
X.—MISCELLANEOUS—			
a. Refunds	.....	.....	.....
b. Law charges	.....	.....	.....
c. Other charges	120	109	120
Total actual cost ...	30,006	30,545	.....
Total amount sanctioned ...	40,656	36,315	40,283

E. P. DANSEY,

Conservator of Forests, Bengal.

APPENDIX C TO BUDGET ESTIMATES, 1892-93.

FOREST DEPARTMENT, BENGAL.

Statement showing the estimated outlay on account of books, periodicals, &c., expected to be purchased from Europe and America during 1892-93 (*Forest Department Code, section* 120).

NAMES OF BOOKS, PERIODICALS, &C.	Number of copies required.	Estimated outlay.	Budget sub-head under which to be charged.	REMARKS.
		£. s. d.		
Cooper's Hill Calender	1	(Not known)	AIXc	
Revue des Eaux et Forêts ...	1	(Ditto)	AIXc	
Parliamentary Blue-book on the establishment of a Forest School in England for the training of officers for the Indian Forest Department...	1	(Ditto)	AIXc	
Entomologist—Monthly	1	(Ditto)	AIXc	
Journal of Royal Agricultural Society	1	(Ditto)	AIXc	
Scientific American (with supplement) —Weekly	1	(Ditto)	AIXc	
Nature—Weekly	1	(Ditto)	AIXc	

DARJEELING,

The 1*st October* 1891.

E. P. DANSEY,

Conservator of Forests, Bengal.

FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1892-93.

RECEIPTS.

Budget Heads.	Direction.					Working Plans Division.				
	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	...	...	...	...	...	...	...	...	...	...
b. Firewood and charcoal... ...	...	...	...	...	...	...	...	...	...	
c. Bamboos	...	...	...	...	...	...	...	...		
d. Sandalwood	...	...	...	...	...	...	...	...	...	
e. Grass and other minor produce...	...	...	200	...	...	...	...	...	...	
II.—Timber and other produce removed from the forests by consumers or purchasers	...	...	...	...	...	...	...		...	
a. Timber ...	...	...	100	100	100	...	...	...		...
b. Firewood and charcoal... ...	...	...	100	100	100	...	...			
c. Bamboos	...	...	600	600	600	...	...	...		
d. Grazing and fodder grass ...	...	...	200	...	...	...	...	...	...	
e. Other minor produce	...	...	2,000	2,500	2,500	...	...	...	...	...
III.—Drift and Waif wood and confiscated forest produce	4,993	6,400	6,000	5,200	5,200	...	...	...	...	...
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce. .	...	...	...	...	...	...	...	...		
b. Revenue from shared and private forests ...	...	...	...	...	...	...	...	...		
V.—Miscellaneous—										
a. Fines and forfeitures	...	...	...	...	...	...	...	...	...	...
b. Refunds	...	...	...	...	...	...	...	50	...	...
c. Other sources ...	...	...	200	200	200	...	...	...		
Total Receipts ...	4,993	6,400	9,400	8,700	8,700	...	...	50		

Budget Heads.	Kurseong Sub-division.					Old Julpigori Division.				
	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	494	1,000	3,500	...	...	...		...	...	...
b. Firewood and charcoal ...	634	2,000	1,000	...	...	...	...	...	...	...
c. Bamboos	...	...	...	...	...	...	...	...	...	...
d. Sandalwood ...	...	...	...	...	...	...	...	...	...	...
e. Grass and other minor produce	...	...	...	...	...	...	...	...	...	...
II.—Timber and other produce removed from the forests by consumers or purchasers	...	...	...	...	...	...	...	...	...	...
a. Timber	10,566	8,500	8,000	10,600	10,600	...	...	...	...	...
b. Firewood and charcoal ...	1,496	5,000	5 000	5,000	5,000	...	...	...	...	...
c. Bamboos	1,134	2,000	2,000	2,000	2,000	...	...	...	...	...
d. Grazing and fodder grass ...	1,119	1,000	800	800	800	...	...	...	...	...
e. Other minor produce	410	400	500	400	400	...	...	...	...	...
III.—Drift and waif wood and confiscated forest produce	693	500	500	500	500	...	...	...	...	...
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	...	...	...	...	...	...	...	...	...	...
b. Revenue from shared and private forests ...	...	...	...	...	...	...	...	...	...	...
V.—Miscellaneous—										
a. Fines and forfeitures	...	...	...	...	...	...	...	...	...	...
b. Refunds	1	...	30	...	...	...	...	...	...	...
c. Other sources ...	1,178	600	900	700	700	...		...		
Total Receipts ...	17,745	21,000	22,230	20,000	20,000	...	...	...	...	...

Old Darjeeling Division.					Darjeeling Division.					Teesta Division.				
Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	174	.....	150	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	56,589	53,000	40,100	46,000	46,000	1,613	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	17	.....	10	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	17,148	15,500	18,000	22,000	22,000	9,030	9,000	7,000	9,500	9,500
.....	.....	.....	.....	.....	8,525	11,000	12,800	13,100	13,100	3,391	5,000	2,350	1,800	1,800
.....	.....	.....	.....	.....	437	400	600	500	500	1,238	1,000	1,000	1,000	1,000
.....	.....	.....	.....	.....	5,635	5,800	6,500	5,500	5,500	2,063	2,200	1,750	1,000	1,000
.....	500	.....	.....	.....	534	400	300	350	350	342	800	400	400	400
.....	.....	.....	.....	.....	18	.....	60	100	100	3,970	2,000	4,000	4,000	4,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	99	.....	80	50	50	13	.....	.....	.....	.....
.....	.....	.....	.....	.....	592	400	2,400	2,400	2,400	528	500	300	300	300
.....	500	.....	.....	.....	89,768	86,500	81,000	90,000	90,000	21,588	20,500	16,800	18,000	18,000

Julpigoree Division.					Buxa Division.					Chota Nagpore Division.				
Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,931	5,000	2,500	5,000	5,000	4,349	10,000	5,000	8,400	8,400	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17,374	12,000	16,000	19,000	19,000	17,078	15,500	15,500	20,000	20,000	.....	.....	.....	.....	.....
4,786	4,000	5,000	5,000	5,000	220	300	300	500	500	.....	.....	.....	.....	.....
17	.....	20	50	50	3	100	20	20	20	.....	.....	.....	.....	.....
571	500	300	200	200	585	500	600	200	200	.....	.....	.....	.....	.....
334	500	300	300	300	160	200	200	200	200	.....	.....	.....	.....	.....
5,706	4,000	5,000	5,270	5,270	343	100	350	300	300	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
60	.....	50	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
220	200	830	180	180	619	500	4,030	380	380	.....	.....	.....	.....	.....
31,998	26,200	30,000	35,000	35,000	23,358	27,200	27,000	30,000	30,000	.....	.....	.....	.....	.....

Budget Heads.	Palamow Division.					Hazaribagh Sub-division.				
	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	3,745	4,000	.....	.....		.....	.....	.....	.....	.....
d. Sandalwood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	100	.....	.....	.....	42	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers ...	.....	.....	.....	.....		.....	.....	.....	.....	.....
a. Timber	.....	100	.....	500	[illegible]	10	100	.....	.....	.....
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	108	100	.....	.....	.....
c. Bamboos	35	200	2,500	6,000	6,000	434	600	.....	.....	.....
d. Grazing and fodder grass ...	472	600	550	300	300	112	200	.....	.....	.....
e. Other minor produce	91	300	150	200	...	1,239	2,000	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	.....	.....	.....	.....		.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	.....	.....	20	.....	.....	.....	.....	.....	.....	.....
c. Other sources ...	91	100	100	400	[illegible]	.....	200	.....	.....	
Total Receipts ...	4,434	5,400	3,320	8,000	8,000	1,945	3,200	.....	.....	.....

Budget Estimate.	Orissa Division.					Angul Division.				
	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber ...	238	5,500	.....	.....	.....	.....	.....	1,000	.....	.....
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos ...	199	500	.....	.....	.....	.....	.....	150	.....	.....
d. Sandalwood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	676	400	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers ...	4,047	4,100	.....	.....	.....	.....	.....	.....	.....	.....
a. Timber	753	800	.....	.....	.....	.....	.....	200	200	200
b. Firewood and charcoal ...	1,737	1,600	.....	.....	.....	.....	.....	20	100	100
c. Bamboos	2,841	3,200	.....	.....	.....	.....	.....	2,000	5,400	5,400
d. Grazing and fodder grass ..	650	700	.....	.....	.....	.....	.....	100	.....	.....
e. Other minor produce	1,253	2,000	.....	.....	.....	.....	.....	200	200	200
III.—Drift and waif wood and confiscated forest produce	10	50	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	19	.....	.....	.....	.....	.....	.....	20	.....	.....
c. Other sources ...	173	100	.....	.....	.....	.....	.....	10	100	[illegible]
Total Receipts ...	12,605	19,850	.....	.....	.....	.....	.....	3,700	6,000	[illegible]

Singbhoom Division.					Sunderbuns Division.					Chittagong Division.				
Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,921	.....	4,520	.....	.....	76	.....	.....	.....	.....	1,675	.....	.....	.....	.....
490	.....	300	.....	.....	.....	.....	.....	.....	.....	10	.....	50	.....	.....
54	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
533	.....	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
175	400	385	400	400	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15,138	10,000	50,015	63,800	63,800	1,96,393	2,50,000	2,95,000	1,80,000	1,80,000	24,146	30,000	30,000	30,000	30,000
1,430	3,000	1,500	2,000	2,000	1,37,860	1,32,000	1,58,000	1,80,000	1,80,000	383	500	500	500	500
146	500	200	430	430	.....	.....	.....	.....	.....	37,973	35,000	33,000	33,400	33,400
209	500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,577	3,000	2,100	2,600	2,600	69,596	68,000	85,000	69,350	69,350	8,861	12,000	12,000	12,000	12,000
3	.....	20	30	30	137	500	500	500	500	700	500	700	600	600
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	100	100	100	20	.....	.....	.....	.....
74	.....	10	.....	.....	36	.....	400	100	100	2,171	2,000	2,100	2,100	2,100
259	600	650	740	740	6,385	9,500	16,000	18,950	18,950	6,311	5,000	7,000	7,400	7,400
26,009	18,000	60,700	70,000	70,000	4,10,483	4,60,000	4,65,000	4,49,000	4,49,000	82,250	85,000	85,350	86,000	86,000

Pooree Division.					Cossye (Drift) Division.					Total.				
Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,858	21,500	16,670	13,400	13,400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	58,756	55,000	41,450	46,000	46,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,998	4,500	150	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	.....	.....	.....	1,268	500	2,410	.....	.....
.....	.....	4,100	5,600	5,600	.....	.....	.....	.....	.....	4,222	4,500	4,485	6,000	6,000
.....	.....	700	300	300	.....	.....	.....	.....	.....	3,07,636	3,51,500	3,50,515	3,56,000	3,56,000
.....	.....	1,500	1,900	1,900	.....	.....	.....	.....	.....	1,59,936	1,62,500	1,87,070	2,10,000	2,10,000
.....	.....	1,000	1,000	1,000	.....	.....	.....	.....	.....	44,258	43,000	42,940	51,000	51,000
.....	.....	300	.....	.....	.....	.....	.....	.....	.....	11,425	12,000	11,100	8,000	8,000
.....	.....	2,300	1,500	1,500	.....	.....	.....	.....	.....	84,396	91,000	1,05,450	90,000	90,000
.....	.....	50	200	200	216	250	200	300	300	16,789	14,300	17,380	17,000	17,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20	.....	100	100	100
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,474	2,000	2,760	2,250	2,250
.....	.....	100	500	500	.....	.....	.....	.....	.....	16,356	17,700	32,520	32,250	32,250
.....	.....	10,250	11,000	11,000	216	250	200	300	300	7,27,392	7,80,000	8,15,000	8,32,000	8,32,000

FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1892-93.

EXPENDITURE.

Budget Heads.	Direction.					Working-plans Division.				
	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	2,877	2,650	3,600	3,200	3,200	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Livestock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	.....	350	450	.....	.....	.....	.....	.....	.....	.....
c. Purchase of stores, tools and plant ...	1,098	200	2,350	150	150	175	50	35	.....	.....
VII.—Communications and buildings—										
a. Roads and bridges	.....	.....	200	200	290	.....	.....	.....	.....	.....
b. Buildings	.....	200	50	50	50	.....	.....	.....	.....	.....
c. Other works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement, and extension of forests—										
a. Demarcation ...	.....	.....	50	350	350	.....	.....	.....	.....	.....
b. Compensation for land and rights ...	.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working-plans	.....	14,000	21,000	.....	.....	1,462	1,800	1,605	.....	.....
d. Sowing and planting	.....	.....	10	.....	.....	.....	.....	.....	.....	.....
e. Protection from fire	.....	.....	200	200	200	.....	.....	.....	.....	.....
f. Other works ...	.....	.....	30	50	50	.....	.....	.....	.....	.....
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other charges ...	36	100	360	350	350	54	50	10	.....	.....
Total A.—Conservancy and Works	4,011	17,500	29,300	4,550	4,550	1,691	1,900	1,650	.....	.....
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	17,218	12,000	16,265	16,200	16,200	.....	.....	.....	.....	.....
b. Superior officers ...	1,949	{ 4,200 / 15,000* }	10,075	26,400	26,400	9,638	7,800	7,500	.....	.....
c. Subordinate forest and depôt establishments	360	360	1,620	1,620	1,620	.....	630	.....	.....	.....
d. Office establishments	4,613	4,740	4,896	4,896	4,896	896	900	522	.....	.....
e. Deputation and special allowances	897	948	1,500	980	980	180	180	1,470	.....	.....
II.—Travelling allowances—										
a. Conservators ...	2,738	2,500	2,800	2,700	2,700	.....	.....	.....	.....	.....
b. Superior officers ...	192	200	1,600	3,600	3,600	4,093	2,500	2,250	.....	.....
c. Subordinate forest and depôt establishments	145	100	150	1,000	1,000	.....	150	.....	.....	.....
d. Office establishments	485	700	1,000	800	800	346	150	200	.....	.....
III.—Contingencies—										
a. Stationery	.....	10	10	10	10	.....	5	.....	.....	.....
b. Carriage of tents and records	252	200	740	400	400	74	40	90	.....	.....
c. Rents, rates and taxes	.....	.....	10	.....	.....	.....	.....	.....	.....	.....
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	401	250	350	300	300	15	20	10	.....	.....
f. Sundries	454	492	784	490	490	227	155	58	.....	.....
Total B.—Establishments ...	29,704	41,700	41,800	59,396	59,396	15,369	12,500	12,100	.....	.....
Grand Total of Expenditure	33,715	59,200	71,100	63,946	63,946	17,060	14,400	13,750	.....	.....

* India Government Financial Department No. 1248, dated 26th March 1891.

Old Darjeeling.					Darjeeling.					Teesta Division.				
Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	18,319	35,000	28,400	32,000	32,000	577	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,767	2,000	1,800	1,800	1,800	1	500	.....	.....	.....
.....	.....	.....	.....	.....	3	.....	.....	.....	.....	160	400	112	200	200
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	46	100	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	443	600	.....	.....	.....	.....	.....	.....	.....	.....
.....	150	.....	.....	.....	426	300	300	300	300	204	200	90	100	100
.....	.....	.....	.....	.....	515	2,200	4,000	4,200	4,200	1,530	1,800	1,300	5,000	5,000
.....	.....	.....	.....	.....	3,716	2,500	2,950	2,800	2,800	2,592	1,000	500	800	800
.....	.....	.....	.....	.....	.....	300	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	596	600	550	600	600	317	300	180	250	250
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	50	100	100	.....	.....	20	.....	.....
.....	.....	.....	.....	.....	1,835	1,800	1,200	3,000	3,000	4	50	50	50	50
.....	.....	.....	.....	.....	107	50	800	500	500	1,709	1,800	1,000	1,000	1,000
.....	.....	.....	.....	.....	296	150	350	300	300	177	150	200	200	200
.....	.....	.....	.....	.....	134	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	177	100	.....	.....	.....	.....	.....	.....	.....	.....
.....	50	.....	.....	.....	1,705	300	300	250	250	65	300	248	150	150
.....	200	.....	.....	.....	50,085	46,000	40,700	45,850	45,850	7,336	6,500	3,700	7,750	7,750
.....	.....	.....	.....	.....	993	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	7,800	.....	.....	.....	14,655	9,000	7,300	7,800	7,800	1,350	3,400	4,950	6,600	6,600
.....	.....	.....	.....	.....	4,898	5,388	6,420	6,426	6,420	4,653	4,980	3,888	3,888	3,888
.....	696	.....	.....	.....	1,523	1,080	1,300	1,500	1,500	572	780	1,032	1,032	1,032
.....	139	.....	.....	.....	300	216	700	300	300	.....	.....	400	.....	.....
.....	.....	.....	.....	.....	429	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	2,200	.....	.....	.....	3,826	2,000	2,700	3,000	3,000	496	1,000	1,000	1,800	1,800
.....	.....	.....	.....	.....	823	1,100	1,100	1,000	1,000	946	750	900	750	750
.....	.....	.....	.....	.....	112	100	240	120	120	46	50	75	50	50
.....	5	.....	.....	.....	.....	5	.....	.....	.....	.....	5	5	.....	.....
.....	40	.....	.....	.....	127	100	100	100	100	43	70	70	30	
.....	.....	.....	.....	.....	657	700	590	560	560	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	50	.....	.....	.....	149	100	110	100	100	93	70	80	70	70
.....	170	.....	.....	.....	290	211	240	220	220	177	95	100	120	120
.....	11,100	.....	.....	.....	28,762	20,000	20,800	21,120	21,120	8,376	11,200	12,500	14,340	14,340
.....	11,300	.....	.....	.....	78,847	66,000	61,500	66,970	66,970	15,712	17,700	16,200	22,090	22,090

Budget Heads.	Kurseong Division.					Old Julpigoree Division.				
	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	135	500	100	.....	..	.....	.....	.....	.....	.....
b. Firewood and charcoal	571	1,000	.....	.....	.	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.	.....	.....	.....	.....	..
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	402	400	400	.....	..	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	3	.....	50	.....	..	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	..
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	
VI.—Livestock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	
b. Feed and keep of cattle	411	450	450	450	450	.....	.....	.....	.....	
c. Purchase of stores, tools and plant ...	167	250	250	200	200	30	50	.....	.....	.....
VII.—Communications and buildings—										
a. Roads and bridges	841	1,500	1,000	1,200	1,200	.....	.....	.....	.....	
b. Buildings ..	2,048	1,500	2,000	1,000	1,000	.....	.....	.....	.....	.....
c. Other works ..	.....	.....	.....	50	50	.....	.....	.....	.....	
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation ..	66	100	100	100	100	.....	.....	.....	.....	.
b. Compensation for land and rights .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans ..	34	.....	.....	200	200	.....	.....	.....	.....	...
d. Sowing and planting	349	500	500	400	400	.....	.....	.....	.....	.....
e. Protection from fire	3,703	3,500	1,250	1,200	1,200	.....	.....	.....	.....	.
f. Other works ...	163	200	200	1,500	1,500	.....	.....	.....	.....	.....
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	1	.....	.....	.....	.....	.....	.....	.....	.....	.
c. Other charges ...	434	100	100	100	100	72	50	.....	.....	...
Total A.—Conservancy and Works	9,438	10,000	6,400	6,400	6,400	102	100	.....	.....	.....
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	4,829	4,200	5,200	5,400	5,400	7,800	5,000	.....	.....	.....
c. Subordinate forest and depôt establishments	5,978	6,240	6,960	6,960	6,960	.....	.....	.....	.....	.....
d. Office establishments	724	672	10,32	1,032	1,032	.....	.....	.....	.....	.....
e. Deputation and special allowances ...	1	.....	10	.....	.....	.....	.....	.....	.....	.....
II.—Travelling allowances—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers .	1,13	1,800	1,800	1,800	1,800	.....	.....	.....	.....	.....
c. Subordinate forest and depôt establishments . ..	1,235	1,400	800	840	840	.....	.....	.....	.....	.....
d. Office establishments	123	100	200	150	150	.....	.....	.....	.....	.....
III.—Contingencies—										
a. Stationery	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Carriage of tents and records	6	20	20	20	20	.....	30	.....	.....	.....
c. Rents, rates, and taxes	165	240	200	200	200	.....	.....	.....	.....	.....
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	149	150	158	150	150	30	60	.....	.....	.....
f. Sundries	111	178	170	98	98	.....	10	.....	.....	.....
Total B.—Establishments ...	14,458	15,000	16,550	16,650	16,650	7,830	5,100	.....	.....	.....
Grand Total of Expenditure	23,896	25,000	22,950	23,050	23,050	7,932	5,200	.....	.....	.....

Julpigorie Division.					Buxa Division.					Chota Nagpore Division.				
Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimates, 1892-93.	Amendment by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
702	2,500	2,000	2,500	2,500	4,848	6,000	3,000	6,000	6,000	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,277	800	1,000	1,000	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
584	500	2,500	2,750	2,750	4,990	4,600	800	500	50	446	450	.....	.....	.....
159	150	150	100	100	84	200	200	200	200	.....	50	.....	.....	.....
910	800	800	800	800	532	500	500	600	600	.....	.....	.....	.....	.....
334	1,000	1,000	1,000	1,000	1,186	900	900	2,000	2,000	.....	.....	.....	.....	.....
46	.....	.....	50	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
839	1,000	1,000	1,000	1,000	1,140	1,300	1,200	1,200	1,200	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	500	500	500	.....	.....	.....	500	500	.....	.....	.....	.....	.....
41	100	100	100	100	105	200	200	200	200	31	20	.....	.....	.....
1,636	1,800	1,500	1,500	1,500	2,848	2,800	2,500	2,500	2,500	.....	.....	.....	.....	.....
115	200	200	200	200	858	600	500	500	500	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
393	250	250	300	300	466	300	200	300	300	72	30	.....	.....	.....
7,088	9,100	11,000	11,800	11,800	16,857	17,400	10,000	14,500	14,500	540	550	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,800	3,000	6,850	13,800	13,800	.....	.....	8,350	13,200	13,200	6,872	6,600	.....	.....	.....
4,004	4,284	4,224	4,224	4,224	3,971	4,536	4,236	4,236	4,236	.....	.....	.....	.....	.....
648	648	888	888	888	840	1,020	888	888	888	1,275	1,320	.....	.....	.....
.....	.....	300	1,200	1,200	.....	.....	.....	600	600	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
547	800	1,200	1,200	1,200	1,261	1,400	1,200	1,200	1,200	1,019	1,300	.....	.....	.....
431	450	450	500	500	525	500	500	500	500	.....	.....	.....	.....	.....
30	50	50	50	50	49	50	100	100	100	45	100	.....	.....	.....
.....	5	5	5	5	.....	.....	.....	.....	.....	.....	5	.....	.....	.....
10	20	20	50	50	8	30	30	50	50	56	50	.....	.....	.....
122	154	165	163	163	9	15	15	15	15	402	402	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
86	80	88	100	100	199	150	136	100	100	123	90	.....	.....	.....
201	160	160	220	220	194	199	145	161	161	171	83	.....	.....	.....
8,679	9,600	14,400	22,400	22,400	7,056	7,900	15,600	21,050	21,050	9,963	9,950	.....	.....	.....
15,567	18,700	25,400	34,200	34,200	23,913	25,300	25,600	35,550	35,550	10,512	10,500	.....	.....	.....

Budget Heads.	Palamow Division.					Hazaribagh Sub-division.				
	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and works.										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber ...	.....	.....	.....	.....		.....	.....	.....	.....	
b. Firewood and charcoal ...	.....	.....	.....	.....		.....	.....	.....	.....	
c. Bamboos ...	2,363	2,500	20	.....		.....	.....	.....	.....	
d. Sandal-wood ...	.....	.....	.....	.....		.....	.....	.....	.....	
e. Grass and other minor produce ...	10	50	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers ...	.....	.....	.....	.....		.....	.....	.....	.....	
III.—Drift and waif wood and confiscated forest produce ...	.....	.....	.....	.....		.....	.....	.....	.....	
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....		.....	.....	.....	.....	
b. Revenue from shared and private forests ...	.....	.....	.....	.....		.....	.....	.....	.....	
V.—Rent of leased forests and payments to shareholders in forests managed by Government ...	.....	.....	.....	.....		.....	.....	.....	.....	
VI.—Livestock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....		.....	.....	.....	.....	
b. Feed and keep of cattle ...	381	500	480	500	[illegible]	.....	.....	.....	.....	
c. Purchase of stores, tools and plant ...	226	300	200	150	[illegible]	9	50	.....	.....	
VII.—Communications and buildings—										
a. Roads and bridges	274	700	700	855	[illegible]	248	250	.....	.....	
b. Buildings ...	687	500	500	1,000	1,000	47	50	.....	.....	
c. Other works ...	66	100	100	50	50	.....	.....	.....	.....	
VIII.—Demarcation, improvement, and extension of forests—										
a. Demarcation	49	150	150	250	250	32	50	.....	.....	
b. Compensation for land and rights	.....	.....	1,500	.....		.....	.....	.....	.....	
c. Surveys and working plans ...	15	.....	.....	.....		.....	.....	.....	.....	
d. Sowing and planting	10	20	20	20	20	16	10	.....	.....	
e. Protection from fire	748	1,000	900	900	900	185	250	.....	.....	
f. Other works ...	.....	30	30	.....		20	30	.....	.....	
IX.—Miscellaneous—										
a. Refunds ...	.....	.....	.....	.....		.....	.....	.....	.....	
b. Law charges ...	20	.....	50	.....		.....	.....	.....	.....	
c. Other charges ...	50	50	50	50	50	.....	10	.....	.....	
Total A.—Conservancy and works ...	4,849	5,000	4,700	3,775	3,775	557	700	.....	.....	
B. Establishments—										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....		.....	.....	.....	.....	
b. Superior officers ...	1,800	1,800	3,250	4,200	4,200	.....	.....	.....	.....	
c. Subordinate forest and depôt establishments ...	2,488	3,804	2,628	2,628	[illegible]	864	1,020	.....	.....	
d. Office establishments	549	636	700	768	700	.....	.....	.....	.....	
e. Deputation and special allowances	.....	.....	.....	.....		.....	.....	.....	.....	
II.—Travelling allowances—										
a. Conservators ...	.....	.....	.....	.....		.....	.....	.....	.....	
b. Superior officers ...	770	600	600	800	800	.....	.....	.....	.....	
c. Subordinate forest and depôt establishments.	305	300	200	300	500	68	150	.....	.....	
d. Office establishments	24	50	50	50	50	.....	.....	.....	.....	
III.—Contingencies—										
a. Stationery ...	.....	.....	.....	.....		.....	.....	.....	.....	
b. Carriage of tents and records ...	4	30	30	30	30	.....	.....	.....	.....	
c. Rents, rates and taxes ...	45	50	50	50	50	6	6	.....	.....	
d. Pay of police guards	.....	.....	.....	.....		.....	.....	.....	.....	
e. Official postage ...	34	50	52	50	50	15	20	.....	.....	
f. Sundries ...	163	180	140	124	124	7	4	.....	.....	
Total B.—Establishments ...	6,182	7,500	7,700	9,000	9,000	960	1,200	.....	.....	
Grand Total of Expenditure ...	11,031	13,400	12,400	12,775	12,775	1,517	1,900	.....	.....	

Singbhoom Division.					Sunderbuns Division.					Chittagong Division.				
Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
171	.....	30	.....		.....	.....	100	.....		1,675	.....	.....	.....	
246	.....	150	.....		.....	.....	.....	.....		25	.....	.....	.....	
30	.....	10	.....		.....	.....	.....	.....		.....	.....	.....	.....	
.....	.....	.....	.....		.....	.....	.....	.....		.....	.....	.....	.....	
122	.....	160	.....		.....	.....	.....	.....		.....	.....	.....	.....	
823	900	2,200	840		37,502	38,000	42,000	45,400	[illegible]	715	600	200	200	[illegible]
.....	.....	.....	.....		.....	100	100	100	[illegible]	323	200	350	350	350
.....	.....	.....	.....		.....	.....	.....	.....		.....	.....	.....	.....	
.....	.....	.....	.....		.....	.....	.....	.....		.....	.....	.....	.....	
.....	.....	.....	.....		.....	.....	.....	.....		.....	.....	.....	.....	
.....	.....	.....	.....		.....	.....	.....	.....	...	.....	.....	.....	.....	
535	800	1,100	1,300	[illegible]	.....	.....	.....	.....	...	.....	.....	.....	.....	
259	100	500	500	500	902	21,800	42,500	19,500	19,[illegible]	401	600	600	500	[illegible]
749	1,000	600	5,545	5,545	.....	.....	.....	2,000	2,[illegible]	376	450	440	1,400	1,[illegible]
569	1,000	1,000	4,650	[illegible]	856	1,800	8,000	7,600	7,[illegible]	2,806	2,500	2,500	2,350	[illegible]
.....	.....	.....	50	50	4	100	200	200	[illegible]	.....	.....	10	.....	
1,321	2,000	550	1,800	1,[illegible]	9	100	100	100	100	773	1,000	1,000	2,000	[illegible]
253	.....	.....	.....	.....	.....	.....	1,500	.....	.....	.....	500	500	.....	
306	.....	500	1,000	1,[illegible]	.....	.....	300	500	500	.....	200	200	.....	
15	30	50	30	[illegible]	.....	.....	.....	.....	...	3,987	3,000	1,000	3,000	3,000
530	2,500	2,300	3,000	3,000	.....	.....	.....	.....	.....	.....	100	.....	.....	
.....	150	150	.....		.....	.....	.....	.....	.....	.....	90	100	150	150
12	.....	2,500	.....		201	100	200	300	300	.....	.....	.....	.....	
.....	.....	50	50	[illegible]	3	100	100	100	100	.....	.....	50	50	50
45	100	150	50	50	2,300	2,700	2,500	2,840	2,840	2,593	260	400	400	400
5,997	8,600	12,000	18,815	16,815	41,777	67,800	97,600	78,640	78,640	13,764	9,500	7,350	10,400	10,400
.....	.....	.....	.....		.....	.....	.....	.....		.....	.....	.....	.....	
5,560	5,400	9,150	13,800	13,806	13,892	9,600	15,150	12,600	12,600	7,747	10,800	8,300	7,800	7,[illegible]
4,251	4,716	5,940	5,940	5,940	14,106	18,036	18,336	18,336	18,336	10,603	10,944	10,884	10,884	10,884
600	636	1,700	1,812	1,812	3,217	3,336	3,326	3,468	3,[illegible]	1,304	1,488	1,464	1,464	1,464
.....	.....	.....	1,2[illegible]0	1,[illegible]	234	230	230	360	360	1,135	1,200	1,200	1,200	1,2[illegible]
.....	.....	.....	.....		.....	.....	.....	.....		.....	.....	.....	.....	
854	1,000	2,500	1,500	1,500	1,063	1,800	1,800	1,800	1,[illegible]	2,222	2,200	2,200	2,500	2,500
413	530	600	450	450	184	200	200	200	200	1,479	1,000	1,000	1,500	1,500
19	50	150	50	50	250	150	250	150	150	63	100	100	100	100
.....	5	5	5	5	1	.....	20	.....		4	5	5	5	
21	20	200	30	[illegible]	96	100	450	50	50	22	30	30	30	30
59	60	160	60	60	1,274	1,277	460	36	36	12	20	20	30	30
.....	.....	.....	.....		.....	.....	.....	.....		.....	.....	.....	.....	
131	100	125	100	100	575	550	608	600	[illegible]	282	740	247	280	280
114	103	270	153	153	442	421	370	300	[illegible]	128	173	250	207	207
12,082	12,700	20,800	25,100	[illegible],100	35,934	35,700	41,200	37,900	37,[illegible]	25,001	29,200	25,700	26,000	
18,079	21,300	32,800	43,915	43,915	77,711	1,03,500	1,38,800	1,16,540	1,16,540	38,765	37,700	33,050	36,400	[illegible],400

Budget Heads.	Orissa Division.					Angul Division.				
	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—										
I.—Timber and other produce removed from the forest by Government agency—										
a. Timber	872	3,000	.....	.....	.....	.....	.....	780	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	35	300	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	150	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	.....	50	.....	.....	.....	.....	.....	20	20	20
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Livestock, stores, tools and plant—										
a. Purchase of cattle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	978	1,050	.....	.....	.....	.....	.....	150	.....	.....
c. Purchase of stores, tools and plant ...	190	150	.....	.....	.....	.....	.....	50	50	50
VII.—Communications and buildings—										
a. Roads and bridges	92	300	.....	.....	.....	.....	.....	100	200	200
b. Buildings	683	850	.....	.....	.....	.....	.....	400	400	400
c. Other works ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, Improvement and extension of forests—										
a. Demarcation ...	555	1,400	.....	.....	.....	.....	.....	1,200	50	50
b. Compensation for land and rights ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sowing and planting	725	1,050	.....	.....	.....	.....	.....	30	.....	.....
e. Protection from fire	4,162	4,200	.....	.....	.....	.....	.....	2,000	2,000	2,000
f. Other works ...	119	100	.....	.....	.....	.....	.....	20	.....	.....
IX.—Miscellaneous—										
a. Refunds	325	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other charges ...	475	500	.....	.....	.....	.....	.....	150	50	50
Total A.—Conservancy and works	9,211	13,100	.....	.....	.....	.....	.....	4,900	2,770	2,770
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	11,099	13,200	.....	.....	.....	.....	.....	3,000	3,000	3,000
c. Subordinate forest depôt establishments	4,875	5,700	.....	.....	.....	.....	.....	2,664	2,664	2,664
d. Office establishments	1,422	1,440	.....	.....	.....	.....	.....	768	768	768
e. Deputation and special allowances	162	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Travelling allowances—										
a. Conservators ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	1,144	2,200	.....	.....	.....	.....	.....	900	900	900
c. Subordinate forest and depôt establishments	746	950	.....	.....	.....	.....	.....	400	400	400
d. Office establishments	165	250	.....	.....	.....	.....	.....	85	50	50
III.—Contingencies—										
a. Stationery	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Carriage of tents and records ..	45	70	.....	.....	.....	.....	.....	30	30	30
c. Rents, rates and taxes	262	406	.....	.....	.....	.....	.....	.....	.....	.....
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ..	202	180	.....	.....	.....	.....	.....	80	80	80
f. Sundries	197	204	.....	.....	.....	.....	.....	73	102	102
Total B.—Establishments ..	20,420	24,600	.....	.....	.....	.....	.....	8,000	7,994	7,994
Grand Total of Expenditure	29,631	37,700	.....	.....	.....	.....	.....	12,900	10,764	10,764

Pooree Division.					Cossye (Drift) Division.					Total.				
Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,423	12,000	6,010	8,500	8,500
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39,738	36,000	28,550	32,000	32,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,428	2,800	30	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	132	200	160	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	41,210	42,400	46,600	48,240	48,240
.....	.....	30	30	30	.....	100	40	100	100	4,643	4,300	5,302	5,000	5,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	46	100	.....	.....	.....
.....	.....	320	.....	.....	.....	.....	.....	.....	.....	8,768	9,300	6,250	5,500	5,500
.....	.....	80	50	50	.....	.....	.....	.....	.....	4,420	27,600	47,305	21,800	21,800
.....	.....	20	.....	.....	.....	.....	.....	.....	.....	6,067	9,500	9,660	22,000	22,000
.....	.....	400	350	350	.....	.....	.....	.....	.....	15,474	13,800	20,200	24,000	24,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	116	500	310	400	400
.....	.....	1,000	300	300	.....	.....	.....	.....	.....	5,749	8,000	7,080	8,000	8,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	253	500	4,500	.....	.....
.....	.....	100	200	200	.....	.....	.....	.....	.....	1,817	16,000	24,275	3,000	3,000
.....	.....	350	200	200	.....	.....	.....	.....	.....	7,118	6,800	3,510	7,000	7,000
.....	.....	1,000	1,200	1,200	.....	.....	.....	.....	.....	15,727	18,000	13,450	14,000	14,000
.....	.....	200	100	100	.....	.....	.....	.....	.....	1,548	1,700	1,980	3,000	3,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	672	100	2,700	300	300
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	203	200	250	200	200
.....	.....	150	170	170	.....	50	10	50	50	8,760	5,200	4,878	5,060	5,060
.....	.....	3,650	2,600	2,600	.....	150	50	150	150	1,73,312	2,15,000	2,33,000	2,08,000	2,08,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,211	12,000	16,265	16,200	16,200
.....	.....	7,050	3,600	3,600	.....	.....	.....	.....	.....	89,991	1,06,800	96,125	1,18,200	1,18,200
.....	.....	2,808	2,808	2,808	.....	.....	.....	.....	.....	61,051	70,608	70,608	70,608	70,608
.....	.....	876	876	876	.....	.....	.....	.....	.....	18,243	19,392	19,392	19,392	19,392
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,909	2,913	5,810	5,840	5,840
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,167	2,500	2,800	2,700	2,700
.....	.....	1,000	900	900	.....	.....	.....	.....	.....	19,224	21,000	20,750	21,000	21,000
.....	.....	500	500	500	.....	.....	.....	.....	.....	7,300	7,600	6,800	7,940	7,940
.....	.....	100	50	50	.....	.....	.....	.....	.....	1,757	1,900	2,600	1,720	1,720
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6	50	50	25	25
.....	.....	40	40	40	.....	.....	.....	.....	.....	764	850	1,850	860	860
.....	.....	230	5	5	.....	.....	.....	.....	.....	2,993	3,330	1,900	1,119	1,119
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	106	100	100	.....	.....	.....	.....	.....	2,484	2,160	2,130	2,030	2,030
.....	.....	90	121	121	.....	50	50	50	50	2,876	2,897	2,900	2,366	2,366
.....	.....	12,800	9,000	9,000	.....	50	50	50	50	2,30,976	2,54,000	2,50,000	2,70,000	2,70,000
.....	.....	16,450	11,600	11,600	.....	200	100	200	200	4,04,288	4,69,000	4,83,000	4,78,000	4,78,000

C. E. G. & H. P.—Reg. No. 5418C—204—12-12-91.

[FILE F $\frac{1\text{-E}}{11}$15.]

FINANCIAL DEPARTMENT.

FINANCE.

BETTIAH, THE 30TH NOVEMBER 1891.

RESOLUTION No. 5109.

READ—

A letter from the Conservator of Forests, Bengal, No. 154B.G., dated the 1st October 1891, submitting the estimates of the Forest Department for the year 1892-93.

The actuals of 1890-91 compare thus with the estimates for that year—

	Sanctioned estimate.	Revised estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts ...	7,70,000	7,56,000	7,27,392
Expenditure—			
A—Conservancy and works	2,19,000	2,13,000	1,73,312
B—Establishments ...	2,40,000	2,36,000	2,30,976
Total ...	4,59,000	4,49,000	4,04,288
Net surplus ...	3,11,000	3,07,000	3,23,104

The falling off in the receipts chiefly occurred in the Sunderbuns Division, and was due to the glut of sundri timber in stock, consequent on excessive exports in the previous two or three years. There was also a heavy decrease from the estimated receipts in Julpigoree and Buxa owing to the prevalence of cattle disease which interfered seriously with timber-work. The decrease in expenditure was for the most part nominal, and was due to the fact that no expenditure was incurred during the year on the new steamer in course of construction for the Sunderbuns Division, and the charges for the Imperial Survey Party were not adjusted during the year.

2. The figures of the revised estimate for the year 1891-92, compared with the budget estimate for that year as finally accepted by the Government of India, are shown below—

	Budget estimate.	Revised estimate.
	Rs.	Rs.
Receipts	7,80,000	8,15,000
Expenditure—		
A—Conservancy and works ...	2,15,000	2,33,000
B—Establishments	2,54,000	2,50,000
Total ...	4,69,000	4,83,000
Net surplus ...	3,11,000	3,32,000

The expected improvement in the receipts is chiefly in consequence of the sale of 3,000 standing sâl trees to the Bengal-Nagpore Railway. On the expenditure side, the Conservator has provided for the regrant of Rs. 14,000 for the cost of a new steamer for the Sunderbuns Division which was included in last year's budget, but which could not be utilized in that year, as the Marine Department could not comply with the requisition. The figures are accepted. Under the last clause of section 105 of the Forest Code, the Lieutenant-Governor accepts the revised estimate as a revised appropriation statement of the budget for 1891-92.

3. The following table exhibits the Conservator's estimate of receipts and expenditure for the year 1892-93, compared with the actuals of 1890-91 and the sanctioned and revised estimates of 1891-92:—

BUDGET HEADS.	Budget estimate, 1892-93.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Actuals, 1890-91.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	59,400	81,500	60,680	79,880
II.—Timber and other produce removed from the forests by consumers or purchasers	7,21,000	6,64,500	7,01,560	6,11,873
III.—Confiscated, drift and waif wood	17,000	14,300	17,380	16,789
IV.—Revenue from forests not managed by Government ...	.....	...	.....	.....
V.—Miscellaneous	34,600	19,700	35,380	18,850
Total ...	8,32,000	7,80,000	8,15,000	7,27,392
EXPENDITURE.				
A.—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government agency	40,500	51,000	34,750	50,721
II.—Timber and other produce removed from the forests by consumers or purchasers	48,240	42,400	46,600	41,210
III.—Confiscated, drift and waif wood...	5,000	4,300	5,302	4,643
IV.—Revenue from forests not managed by Government ..	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant	27,300	37,000	53,555	13,234
VII.—Communications and buildings	46,400	23,800	30,170	21,657
VIII.—Demarcation, improvement and extension of forests ...	35,000	51,000	54,795	32,212
IX.—Miscellaneous	5,560	5,500	7,828	9,635
Total A—Conservancy and Works ...	2,08,000	2,15,000	2,33,000	1,73,312
B.—Establishments.				
I.—Salaries	2,30,240	2,11,713	2,08,200	1,90,405
II.—Travelling allowances	33,360	33,000	32,950	31,448
III.—Contingencies	6,400	9,287	8,850	9,123
Total B—Establishments .	2,70,000	2,54,000	2,50,000	2,30,976
GRAND TOTAL OF EXPENDITURE ...	4,78,000	4,69,000	4,83,000	4,04,288
Estimated surplus ...	3,54,000	3,11,000	3,32,000	3,23,104

4. Full explanation has been furnished by the Conservator of Forests under each head of accounts. The estimates are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Comptroller-General for submission to the Government of India in the Revenue and Agricultural Department.

Ordered also that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Conservator of Forests, the Accountant-General, Bengal, and the Revenue Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 5110-13.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd December 1891.

W. LeB.—Reg. No. 5419C—208—3-12-91.

[File F $\frac{1\text{-E}}{54}$ 1.]

ANNUAL ESTIMATES, REGISTRATION DEPARTMENT, 1892-93.

No. 424Bt., dated Calcutta, the 1st December 1891.

Memo. by—O. T. Barrow, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Registration Budget Estimate for 1892-93.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Inspector-General.	Revised by Accountant-General.		
Abstract.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.												
Fees for registering documents	11,85,266	11,92,000	5,54,517	7,02,752	12,57,269	73,000	.....			12,65,000		The receipts under this head since 1887-88 are as follow— Rs. 1887-88 ... 10,17,824; 1888-89 ... 10,93,514; 1889-90 ... 12,00,066; 1890-91 ... 12,39,086; 1891-92 ... 13,00,000 Revised as advised by Inspector-General.
Fees for copies of registered documents	21,384	25,000	10,462	12,101	22,563	.....	3,000			22,000		
	12,06,650	12,17,000	5,64,979	7,14,853	12,79,832	73,000	3,000		13,00,000	12,87,000		
Miscellaneous— Collection under Act X of 1866— Fees for searching records.	16,082	33,000	7,638	10,912	18,550	.....	.....			33,000		In view of the steady improvement in the revenue as shown above, and the actuals of the twelve months ending September 1891, I have raised the estimate of the Inspector-General by Rs. 20,000.
Miscellaneous	16,354		8,218	7,031	15,249	.....	.....					
Total Miscellaneous ...	32,436	33,000	15,856	17,943	33,799	.....	.....			33,000		
Total ...	12,39,086	12,50,000	5,80,835	7,32,796	13,13,631	73,000	3,000	13,00,000	13,00,000	13,20,000	13,00,000	
Imperial share—one-half ...	6,19,543	6,25,000						6,50,000		6,60,000	6,50,000	
Provincial share—one-half	6,19,543	6,25,000						6,50,000		6,60,000	6,50,000	
Expenditure.												
Superintendence	53,987	61,000	27,577	30,895	58,472	.....	1,000		60,390	60,000	60,000	*Vide* details.
District charges	5,75,755	5,83,000	2,73,251	3,31,976	6,05,227	38,000	.....		6,36,956	6,21,000	6,39,000	
Total ...	6,29,742	6,44,000	3,00,828	3,62,871	6,63,699	38,000	1,000	6,60,000	6,97,346	6,81,000	6,99,000	
Imperial share—one-half...	3,14,871	3,22,000						3,30,000		3,41,000	3,50,000	
Provincial share—one-half	3,14,871	3,22,000						3,30,000		3,40,000	3,49,000	

REGISTRATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General of Registration (Rs. 1,500)	12,303*	17,280	7,693	8,640	16,333		17,280	17,280	17,[illegible]	* Low actuals in consequence of deduction from the salary of the Inspector-General on account of furlough allowances over-drawn in England.
2	2	Inspectors of Registration Offices (Rs. 800 and Rs. 600)	16,043	16,800	7,643	10,889	18,532		16,800	16,800	16,[illegible]	
		Total Salaries ..	28,846	34,080	15,336	19,529	34,865		34,080	34,080	[illegible]	
		Establishment.										
1	1	Clerk (Rs. 200 and over)	12,719	3,550	6,289	6,462	12,751		3,600	3,600	3,600	Increase due to increments.
17	15	Clerks (less than Rs. 200)		9,720					8,760	8,760	8,760	Decrease due to pay of two clerks at Rs. 40 each per month, belonging to the establishment of the Registrar-General of Births, Deaths, and Marriages, hitherto included under this head, but now provided for under "26, Scientific and other minor Departments," Provincial statistics.
6	6	Servants	528	528	264	298	562		528	528	[illegible]	
		Temporary establishment	331	400	8	320	328		500	500	[illegible]	Increased with reference to the actuals of the current year.
		Establishment of Inspectors of Registration.										
2	2	Peons	165	168	81	45	126		168	168	16[illegible]	
		Total Establishment ...	13,763	14,366	6,642	7,125	13,767		13,556	13,556	13,[illegible]	
		Allowances.										
		Hill journey allowances	139	10,954	4,680	3,180	7,860		10,954	10,554	10,[illegible]	Reduced on actuals and for rounding figures.
		Travelling allowances of officers ... Ditto ditto of establishment	9,483									
		Total Allowances ...	9,622	10,954	4,680	3,180	7,860		10,954	10,554	[illegible]	
		Contingencies.										
		Purchase and repair of furniture ...	20	1,600	20	185	214		1,800	1,800	1,800	Contract allotment as sanctioned in Bengal Government Resolution No. 3262, dated 14th July 1891.
		Purchase of books and publications ...	68		68	.....	68					
		Hill journey charges	145		145	14	159					
		Postage charges	810		392	336	728					
		Telegram charges	40		17	26	43					
		Office expenses and miscellaneous ...	604		208	500	708					
		Total Contingencies ...	1,756	1,600	919	1,061	1,980		1,800	1,800	1,[illegible]	
		Total Superintendence ...	53,987	61,000	27,577	30,895	58,472		60,390	60,000	[illegible]	
		DISTRICT CHARGES.										
		Salaries.										
1	1	Registrar for Calcutta (Rs. 600)	(a)7,657	7,200	4,057	3,611	7,668		7,200	7,200	7,[illegible]	(a) Increase represents allowance of a *locum tenens* during the absence of the Registrar on privilege leave.
1	1	Deputy Registrar (Rs. 200)	.....	.....	.....	.....	.....		2,400	2,400	[illegible]	Appointment sanctioned in Bengal Government letter No. 3573, dated 7th August 1891.
1	1	Special Sub-Registrar ...							2,400	2,400	[illegible]	
35	40	Special Sub-Registrar (less than Rs. 200) ...	28,642	2,400	14,286	15,860	30,146		39,000	(b)37,200	[illegible]	(b) Increase due to inclusion of pay of two Special Sub-Registrars, sanctioned in Bengal Government orders Nos. 111PD, dated 19th June 1891, and 2797P, dated 11th August 1891, and to increase of pay to three officers holding 10 or more offices subordinate to them in Nuddea, Khulna, and Furidpore.
		Total Salaries ...	36,299	44,100	18,343	19,471	37,814		51,900	49,200	51,[illegible]	The Inspector-General has provided for three Special Sub-Registrars for the districts of Bankura, Moorshedabad, and Rajshahye; their pay, aggregating Rs. 2,700, has been omitted for want of sanction.

REGISTRATION—*concluded.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT CHARGES—*concluded.*										
		Establishment.										
15	19	Calcutta Registrar's establishment— Clerks (less than Rs. 200)	6,573	5,976	3,206	3,391	6,597		7,062	7,062	7,062	Increase due to appointment of four additional clerks and one servant, sanctioned in Bengal Government order No. 3573, dated 7th August 1891.
6	7	Servants		528					612	612	612	
		Temporary establishment	2,473	1,800	1,527	1,148	2,675		1,500	1,500	1,500	Decrease due to transfer of temporary hands to the permanent establishment—*vide* note above.
223	236	Special Sub-Registrar's establishment— Clerks	54,002	54,426	27,044	27,516	54,560		60,516	60,516	60,516	The Inspector-General's scheme for revising the establishment throughout Bengal provides for an increase to the permanent staff of 13 clerks by a corresponding reduction in the temporary establishment. I adopt his figures provisionally in the budget.
70	70	Servants	3,810	4,332	1,925	1,951	3,876					
		Temporary establishment	6,904	8,000	2,892	3,858	6,750		6,242	6,242	6,242	Decrease of Rs. 1,758 is due to reasons stated above.
		Total Establishment...	73,762	75,062	36,594	37,864	74,458		75,932	75,932	75,932	
		Allowances.										
		Commission to Sub-Registrars ...	4,33,262	4,40,000	2,01,124	2,54,302	4,55,426		4,80,000	4,66,744	4,80,000	Increased provision made to meet payments for commissions on large collections estimated for under the receipt head X Registration.
		Commission to *ex-officio* Registrars ...	9,201		4,376	7,315	11,691					
		Travelling allowances of officers ...	3,905	4,000	2,226	2,149	4,375		4,000	4,000	6,000	
		Travelling allowances of establishment	46		25	56	81					
		Hill journey allowances	52	.....	1	.....	1		.....	.....	.....	
		Total Allowances ...	4,46,40 6	4,44,000	2,07,752	2,63,822	4,71,574		4,84,000	4,70,744	4,86,000	
		Supplies and Services.										
		Record-room racks	.....	.....	.....	.....	.....		2,748	2,748	2,748	
		Petty construction	65	.....	56	10	66		.....	.....	.....	
		Petty repairs										
		Total Supplies and Services ...	65	.....	56	10	66		2,748	2,748	2,748	
		Contingencies.										
		Remuneration to copyists	116	2,000	102	17	119		2,000	2,000	2,000	
		Section-writing	970	.....	461	1,544	2,005					
		Office and ground rent	2,099	3,000	1,008	796	1,804		3,000	3,000	3,000	
		Rents, rates, and taxes										
		Hot-weather charges	1,816	14,838	471	1,447	1,918		17,000	17,000	17,000	Contract allotment sanctioned in Bengal Government Resolution No. 3262, dated 14th July 1891.
		Tour charges	18		.....	.....	.....					
		Purchase of tents	.....		.....	.....	.....					
		Hill journey charges	.....		.....	49	49					
		Repair of tents	15		—13	.....	—13					
		Purchase and repair of furniture ...	2,487		2,343	229	2,572					
		Postage charges	5,281		2,858	2,723	5,581					
		Telegram charges	81		40	58	98					
		Office expenses and miscellaneous ...	6,340		3,236	3,946	7,182					
		Regrant of savings effected in 1890-91	.....	.....	.....	.....	.....		376	376	376	
		Total Contingencies ...	19,223	19,838	10,506	10,809	21,315		22,376	22,576	22,376	
											6,38,956	
		Add for rounding ...	.....	.....	.....	.....	.....		.....	.....	44	
		Total District Charges ...	5,75,755	5,83,000	2,73,251	3,31,976	6,05,227		6,36,956	6,21,000	6,39,000	

H. P. Reg. No. 6829C 160—14-1-92.

[FILE F $\frac{1\text{-E}}{54}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH JANUARY 1892.

RESOLUTION No. 230.

READ—

Memorandum from the Accountant-General, Bengal, No. 424Bt., dated the 1st December 1891, submitting the estimates of Receipts and Expenditure of the Registration Department for the year 1892-93.

RECEIPTS.

The Accountant-General has raised the departmental estimate of receipts for 1892-93 from Rs. 13,00,000 to Rs. 13,20,000. The actuals of 1890-91 were only Rs. 12,39,086, and though the actuals for the 12 months ending the 30th September 1891 amounted to Rs. 13,13,631, there does not seem sufficient reason to anticipate the very large increase in receipts estimated by the Accountant-General. The departmental estimate will be adopted.

EXPENDITURE.

2. *Superintendence.*—The Accountant-General's estimate of Rs. 60,000 under this head, which is less than the departmental estimate by Rs. 390, is accepted with reference to the actuals of the 12 months ending the 30th September 1891, amounting to Rs. 58,472.

3. *District charges.*—Under the sub-head "Salaries," the Inspector-General of Registration has made a provision of Rs. 39,900 for 40 Special Sub-Registrars. As Government sanction has only been given to 37 of these appointments, the Accountant-General has reduced this estimate to Rs. 37,200. There is, however, every probability of the additional appointments being made during the ensuing year, and the estimate of the Inspector-General will be retained.

Under the sub-head "Commission to Sub-Registrars," the Accountant-General's estimate amounts to Rs. 4,66,744 against Rs. 4,80,000 provided for by the Inspector-General. The payments in the first six months of the current year amounted to Rs. 2,61,617, and in view of these figures, the estimate of the Inspector-General of Registration is accepted.

A proposal is now before Government to declare all Special Registrars to be second class officers for the purposes of Article 1096, Civil Service Regulations, and to fix their daily allowance at Rs. 2 under Article 1098 of the Regulations. This proposal will probably be accepted, and to meet the increased charges likely to be incurred on this account, the provision of Rs. 4,000 made by the Inspector-General of Registration and the Accountant-General for travelling allowances of officers and establishment will be raised to Rs. 6,000.

4. The Accountant-General's estimates in other respects are passed. The total grant for the Registration Department will then amount to Rs. 6,99,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Registration, the Board of Revenue, and the Accountant-General, Bengal, and the Political and Revenue Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 231-35F.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 13th January 1892.

E. J. H.—Reg. No. 6880C—169—13-1-92.

BENGAL IMPERIAL AND PROVINCIAL SERVICES, 1892-93.

[FILE F $\frac{1\text{-E}}{12}$ 1.]

No. 462Bt., dated Fort William, the 29th December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	REVISED ESTIMATE, 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.													
Interest on loans to municipalities and other public bodies	12,47,600	14,28,000	6,84,787	6,44,079	13,28,866	.....	.....			15,37,933	15,38,000	15,38,000	* Made up as follows :— (a) Interest to be paid by Calcutta Municipality in the two half years, June and December 1892, on balances of Rs. 55,80,000 and Rs. 54,67,000, respectively, at 4½ per cent. per annum ... Rs. 2,34,756
Interest on advances and loans to Native States or private individuals	.....	.....	.....	.....	.....	.....	.....			.....	.....	7,000	(b) Interest on Rs. 1,765, being the capital debt of Port Fund not repayable... 79,425
Interest on arears of revenue ...	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	(c) Interest on Port Trust advances to be paid in the two half years, June and December 1892, on balances of Rs. 39,94,000 and Rs. 39,21,000, respectively, at 4½ per cent. per annum 1,78,10
Miscellaneous.													
On law charges ...	151	300	74	34	108	.....	.....			209	300	300	(d) Interest on Kidderpore Dock loan as estimated for by the Secretary to the Port Commissioners ... 10,45,652
On other accounts	412	700	209	65	274	.....	.....			45	700	700	
Total Miscellaneous ...	563	1,000	283	99	382	.....	.....			254	1,000	.....	
Total Imperial ...	12,48,163	14,29,000	6,85,070	6,44,178	13,29,248	.....	.....	14,16,000	14,16,000	15,38,187	15,39,000	15,46,000	
PROVINCIAL.													
I. Interest on advances to cultivators, &c.	21,189	35,000	10,112	13,521	23,633	.....	.....		29,000	17,017	A24,000	24,000	Add for rounding 15,37,943 67 15,38,000
II. Interest on embankment and drainage advances	6,840	27,000	1,422	2,505	3,927	.....	.....		5,000	2,929	A20,000	5,000	
III. Interest on loans to landholders and other notabilities ...	4,528	5,000	4,529	.....	4,529	.....	.....		13,000	18,000	A24,000	20,000	(A) I. Calculated at 6¼ per cent. on Rs. 3,88,000, the mean of the estimated balances of 31st March 1892 and 31st March 1893, *vide* my letter No. 183Bt., dated 7th October 1891 ... 24,000
IV. Interest on loans to municipalities and other Corporations (except Presidency Corporation) ...	1,119	40,000	412	1,662	2,074	.....	.....		18,000	1,311	A36,000	51,000	
	33,676	1,07,000	16,475	17,688	34,163	.....	.....		56,000	39,257	1,04,000	1,00,000	

INTEREST.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Increase.	Decrease.	Revised estimate, 1891-92.		Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS—*concld.*													
Brought forward .													
Total Imperial ...									14,10,000			15,46,000	
PROVINCIAL—*concld.*													
Brought forward.									86,000			1,00,000	
Interest on Government securities.													
Education Department .. .	13,867	14,000	7,144	6,198	13,342	.....	.....		14,[illegible]00	14,020	14,000	14,000	II. As no interest on the Rajapore drainage advances is recoverable in 1892-93, interest on the balance is thus calculated :— 6¼ per cent. on mean of embankment advances on the above dates, viz., Rs. 97,000 is ... ... 6,000 5 per cent. on mean of advances, viz., Rs. 2,71,000, is 14,000 20,000
Miscellaneous.													
Public Works Cess	42,852	52,000	23,079	21,628	45,307	.....	.....		[illegible]2,000	45,441	46,000	46,000	
Interest on the capital cost of His Honour the Lieutenant-Governor's house and table equipment and furniture	1,267	1,000	633	634	1,267	.....	.....		[illegible]	.....	1,300	1,300	III. For the loan to Deo estate of Rs. 400, I have calculated at 4¼ per cent. on Rs. 333, viz., mean between Rs. 400 and Rs. 400 minus ⅓rd, with reference to paragraph 2 of Government letter No. 118TR, dated 15th June 1891. This comes to in round figures ... 15,000 4¼ per cent. of mean balance of other loan, viz. Rs. 55,000 2,000 4 per cent. on loan to Cooch Behar Estate, viz. Rs. 1,70,000 =(in round figures) ... 7,000 24,000
Interest on zemindari embankment recoveries under contract system . .	817	... ..	572	185	757	.....	....			.....	700	700	IV. Excluding Rs. 1,500 on account of Howrah Municipality and Rs. 500 on account of District Boards of the Presidency Division not yet sanctioned by Government. The mean balance will work out . 370 Add—Mymensingh District Board .... 200 Patna and Sarun 90 Chittagong Port Fund ... ... 140 800 at 4¼ per cent. Rs. ... 36,000
Total Provincial ...	92,509	1,74,000	48,503	46,333	94,836	.....	... ..	1,26,000	1,23,000	98,718	1,06,000	1,62,000	
GRAND TOTAL ...	13,40,672	16,03,000	7,32,[illegible]73	6,90,511	14,24,084	.. ...	.....	15,42,000	15,[illegible]0,000	16,36,905	17,05,000	17,08,000	

INTEREST.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	REVISED ESTIMATE, 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by local officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.													
Interest on Government of India stock-notes ...	108	.....	115	22	137	.....	.....			.....	.....	.....	Based on the estimated mean balance of Rs. 31,29,000 at 4 per cent. per annum payable by the Local to the Imperial Government— Rs. Mean balance of I 3,88,000 Ditto of II, ... viz.— Of Rajapore Drainage ... 10,15,000 Of other drainages 2,71,000 Of embankment advances .. 97,000 Mean balance of class III ... 5,58,000 Mean balance of class IV ... 8,00,000 31,29,000
Commission on stock-notes	.....	.....	.....	.....	.....	.....	.....			.....	.....		
PROVINCIAL.													
Interest on Provincial advances and loan account ...	82,930	1,16,000	82,930	.....	82,930	.....	.....			.....	1,25,000	1,36,000	
Total ...	83,098	1,16,000	83,045	22	83,067	.....	...	1,16,000	99,000	.....	1,25,000	1,36,000	

W. F. A.—Reg. No. 72400—181—27-1-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 25TH JANUARY 1892.

RESOLUTION No. 478F.

READ—

A memorandum from the Accountant-General, Bengal, No. 462Bt., dated the 29th December 1891, submitting the Interest Budget Estimate for 1892-93.

RECEIPTS.

IMPERIAL.

THE Accountant-General estimates the Imperial receipts for 1892-93 at Rs. 15,39,000 against Rs. 14,29,000, the sanctioned estimate for the current year. The increase is on account of the interest payable by the Port Commissioners of Calcutta on the loan for the Kidderpore Docks. The estimate will, however, be raised by Rs. 7,000, being the interest payable by the Cooch Behar State in 1892-93 on account of the loan sanctioned by the Government of India in the Foreign Department No. 2061I, dated the 15th May 1891, for the construction of a railway in that State. The amount has been included by the Accountant-General under Provincial receipts; but as the loan has not been included in the Provincial loan account, the interest payable on the amount should be shown as an Imperial asset.

PROVINCIAL.

2. *Interest on advances to cultivators.*—The Accountant-General's estimate of receipts under this head is Rs. 24,000 against Rs. 35,000, the sanctioned estimate for the current year. As there is reason to anticipate that, owing to the succession of bad crops in Behar, there may be difficulty in realising the interest due for loans granted to cultivators in that province, the revised estimate for the current year will be placed at Rs. 20,000. The Accountant-General's estimate for next year is retained.

3. *Interest on drainage and embankment advances.*—The Accountant-General's estimate under this head amounts to Rs. 20,000. As interest on loans under this head is not charged until the works for which the advances are made have been completed, and as the actuals in 1889-90 and 1890-91 were Rs. 14,369 and Rs. 6,840 only, it is improbable that the receipts for either of the years 1891-92 or 1892-93 will exceed Rs. 5,000. This figure will accordingly be taken both for the revised estimate for 1891-92 and for the budget estimate of 1892-93.

4. *Interest on loans to Notabilities.*—The Accountant-General has placed the estimate for the next year at Rs. 24,000 against Rs. 5,000, the sanctioned estimate for the current year. From the estimate of loans, advances, and recoveries for 1891-92 and 1892-93 lately submitted to the Government of India, it appears that the mean balances of loans under this head for the years 1891-92 and 1892-93 amount to Rs. 2,86,974 and Rs. 4,51,820, respectively. Interest at 4½ per cent. on these amounts comes to Rs. 12,914 and Rs. 20,332, and Rs. 13,000 and Rs. 20,000 in round numbers will accordingly be entered as the figures for 1891-92 and 1892-93, respectively.

5. *Interest on Provincial loans to Municipal and other Corporations.*—The estimate of loans for next year shows the following results:—

	Opening balance.	Net outgoing.	Closing balance.	Mean balance.	Interest at 4½ per cent.
	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92	1,68,403	2,77,500—24,600=2,52,900	5,21,303	3,94,853	17,768
1892-93	5,21,303	12,53,000—22,908=12,30,092	17,51,395	11,36,349	51,136

In accordance with these results, the revised estimate of interest under this head will be placed at Rs. 18,000, and the Accountant-General's estimate for next year raised from Rs. 36,000 to Rs. 51,000.

6. The Accountant-General's estimates under the remaining heads of receipts are passed.

EXPENDITURE.

7. The interest payable by this Government to the Imperial revenues during the current year as passed by the Government of India amounts to Rs. 1,16,000. The Accountant-General has reproduced this amount as the revised estimate of the year, and has placed the estimate for next year at Rs. 1,25,000. The following table, based on the estimate of loans referred to above, shows the amount payable during the two years:—

	Opening balance.	Net outgoing.	Closing balance.	Mean balance.	Interest at 4 per cent.
	Rs.	Rs.	Rs.	Rs.	Rs.
1891-92	21,97,694	10,26,050—4,85,248=5,40,811	27,38,505	24,68,099	98,724
1892-93	27,38,505	18,12,445—4,97,675=13,14,770	40,53,275	33,95,890	1,35,836

A provision of Rs. 99,000 for 1891-92 and of Rs. 1,36,000 for 1892-93 will be included in the budget.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Board of Revenue; to the Director of Public Instruction; to the Accountant-General; to the Private Secretary to His Honour the Lieutenant-Governor; and to the Revenue, Political, and Public Works Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 479-85F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 26th January 1892.

E. J. H.—Reg. No. 7241C—181—27-1-92.

ESTIMATE OF INTEREST ON OTHER OBLIGATIONS

[FILE F $\frac{1\text{-E}}{13}$ 1.]

No. 421Bt., dated Calcutta, the 1st December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON OTHER OBLIGATIONS—BUDGET ESTIMATE, 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Interest on Presidency Savings Bank deposits	84,256	91,000	84,256	.....	84,256	3,000	.....		94,000	94,000	94,000	Estimate of the Secretary and Treasurer, Bank of Bengal, based on the estimated balance of Rs. 26,00,000 on the 31st March 1893. It is in accord with the average actuals of the past five years.
Interest on deposits in State Railway Provident Institutions	19,124	26,000	19,124	.....	19,124	.....	3,000		.....	23,000	23,000	The actuals for the past five years are as follows:— Rs. 1886-87 ... 9,896; 1887-88 ... 11,564; 1888-89 ... 14,653; 1889-90 ... 18,516; 1890-91 ... 19,124. These show that the average annual increase is about Rs. 2,000. The estimate for the current year is accordingly reduced and placed at Rs. 23,000, which allows for an increase of nearly Rs. 4,000 over the actuals of 1890-91.
Interest on Miscellaneous Accounts.												
Interest on compensation paid for lands taken for public purposes	640	1,000	389	338	727	.....	.....		527	1,000	1,000	Based on actuals.
Interest on Land Revenue collections refunded ...	799	2,000	5	22	27	.....	1,000		530	1,000	1,000	
Interest on Law charges ...	.....	100	.....	.....	.....	.....	.....		60	100	100	
Ditto on other accounts ...	1,605	900	.....	95	95	.....	.....		.....	900	900	
Total interest on miscellaneous accounts	3,044	4,000	394	455	849	.....	1,000		1,117	3,000	3,000	
Refunds	130	1,000	124	9	133	.....	1,000		.....	.....	.....	
Total ...	1,06,554	1,22,000	1,03,898	464	1,04,362	3,000	5,000	1,22,000	95,117	1,20,000	1,20,000	

W. LeB.—Reg. No. 5862C—135—10-12-91.

[FILE F $\frac{1\text{-E}}{13}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH DECEMBER 1891.

RESOLUTION No. 5235.

READ—

Memorandum from the Accountant-General, Bengal, No. 421Bt., dated the 1st December 1891, submitting the estimate of Interest on other Obligations for the year 1892-93.

The estimate of "Interest on other Obligations" is wholly Imperial. The Accountant-General has placed the estimate for 1892-93 at Rs. 1,20,000 against Rs. 1,22,000, the sanctioned grant for the current year, and Rs. 1,06,554, the actuals of 1890-91. The variations under the different heads have been explained by the Accountant-General, and his figures are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal; to the Board of Revenue; and to the Public Works Department for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 5236-8.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 9th December 1891.

W. LeB.—Reg. No. 5803C—135—10-12-91.

[FILE $\frac{1\text{-E}}{1}$ 1.]

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

No. 465Bt., dated Fort William, the 2nd January 1892.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS, ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	RR	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Civil Offices of Account and Audit	2,59,486	2,49,000	1,22,697	1,33,153	2,55,850	.....	4,000	.....	2,45,000	2,45,000	2,45,000	*Vide* details. Decrease due to appointment on minimum pay.
Allowance to Presidency Banks	14,369	14,000	.....	14,369	14,369	.....	.....	.....	14,369	14,000	14,000	Fixed allowance.
Total Imperial ...	2,73,855	2,63,000	1,22,697	1,47,522	2,70,219	.....	4,000	2,63,000	2,59,369	2,59,000	2,59,000	
PROVINCIAL.												
Salary of Lieutenant-Governor (8,333⅓)[4]	96,258	96,000	48,258	48,000	96,258	.....	.....	.....	96,000	96,000	96,000	
Staff and household of Lieutenant-Governor	25,495	26,000	14,978	10,643	25,621	.....	500	.....	25,680	25,500	24,330	*Vide* details.
Tour expenses	33,805	34,000	13,407	23,965	37,382	.....	.....	.....	34,000	34,000	34,000	Fixed grant.
Legislative Council	23,787	23,000	11,751	10,068	21,819	.....	.....	.....	23,264	23,000	23,000	*Vide* details.
Civil Secretariats	4,86,791	4,85,000	2,53,575	2,43,268	4,96,843	12,500	.....	.....	4,97,686	4,97,500	4,98,790	
Board of Revenue	2,76,952	2,73,000	1,38,939	1,39,948	2,78,887	3,000	.....	.....	2,83,014	2,76,000	2,76,000	
Commissioners	(a) 5,45,525	5,34,000	2,86,371	2,56,356	5,42,727	.....	12,000	.....	2,00,118	5,22,000	5,21,500	Decrease due chiefly to smaller provision for keep of elephants and for purchase of tents. (a). Increase due chiefly to the appointment of additional Commissioner at Patna and to privilege leave absence of Commissioners.
Civil Offices of Account and Audit	96,414	1,02,000	49,511	51,405	1,00,916	3,000	.....	.....	1,05,000	1,05,000	1,05,000	
											15,78,620	
Add for rounding	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	380	
Total Provincial	15,85,927	15,73,000	8,16,800	7,83,653	16,00,453	18,500	12,500	15,73,000	12,64,762	15,79,000	15,79,000	
GRAND TOTAL ...	18,58,882	18,36,000	9,39,497	9,31,175	18,70,672	18,500	16,500	18,36,000	15,24,131	18,38,000	18,38,000	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL OFFICES OF ACCOUNT AND AUDIT.										
		CIVIL OFFICES OF ACCOUNT AND AUDIT—IMPERIAL.										
		Salaries.										
1	1	Accountant-General (2,750)[4] ...		31,680	.....	.....	.....		31,680	31,680	31,680	As passed by the Comptroller-General.
	1	Deputy Accountant General (1,300)[4]		14,400	.....	.....	.....		14,976	14,976	14,976	
2	2	Assistant Accountants-General (833⅓)[4] and (600) ...	73,595	21,600	.....	.....	.....		16,800	16,800	16,800	
	1	Personal allowance		.....	.....	.....	.....		.....	.....	.....	
1	1	Probationer (250)...		.....	.....	.....	.....		3,000	3,000	3,000	
		Chief Superintendent (720) ...	10,600	8,400	.....	.....	.....		8,640	8,640	8,640	
				76,080	.....	.....	.....		75,096	75,096	75,096	
		Deduct—Probable savings	.....	2,865	.....	.....	.....		2,000	2,000	2,000	
		Total Salaries ...	84,195	73,215	35,229	45,991	81,220		73,096	73,096	73,096	
		Establishment.										
		Superintendents—										
1	1	1st grade on (400—480) ...		5,376					5,568	5,568	5,568	Increase due to increment.
3	3	2nd grade on (300—390) ...		12,960					12,240	12,240	12,240	Decrease due to appointment on minimum pay.
6	6	3rd grade on (200—290) ...		18,000					16,080	16,080	16,080	
		Clerks—										
8	8	1st grade on (130—175) ...		16,044					14,856	14,856	14,856	Ditto ditto.
14	13	2nd grade on (90—120) ...		19,224					17,352	17,352	17,352	Decrease due to reduction of the post of a second class clerk and creation of the post of a cashier on 75—105. *Vide* Government of India, Financial Department No. 3708, dated 2nd September 1891.
	1	2nd grade on (75—105) ...	1,60,428	.....	80,655	79,440	1,60,095		1,224	1,224	1,224	
47	47	3rd grade on (60—85) ...		44,940					43,740	43,740	43,740	Decrease due to appointment on minimum pay.
96	97	4th grade on (40—55) ..		57,600					58,140	58,140	58,140	Increase due to annual increments and provision made for a new appointment, sanction for which has been applied for.
41	41	Supernumeraries (30) ...		14,760					14,760	14,760	14,760	
6	6	Copyists (30)...		2,160					2,160	2,160	2,160	
6	6	Ditto (25)...		1,800					1,800	1,800	1,800	
39	40	Servants	4,192	4,956	2,090	2,357	4,447		5,100	5,100	5,100	Increase due to appointment of a poddar; *vide* Government of India, Financial Department No. 3708, dated 2nd September 1891.
		Temporary establishment	1,595	... ..	960	326	1,286		...	.....	.....	
			1,66,215	1,97,820	83,705	82,123	1,65,828		1,93,020	1,93,020	1,93,020	Total estimate passed by the Comptroller-General.
		Deduct—$\frac{3}{10}$ths chargeable to Provincial	.....	31,235	.....	.....	.....		30,477	30,477	30,477	
									1,62,543	1,62,543	1,62,543	
		Deduct—For rounding ...	.....	.....	.....	.....	.....		39	39	39	
		Total Establishment ...	1,66,215	1,66,585	83,705	82,123	1,65,828		1,62,504	1,62,504	1,62,504	
		Allowances.										
		Travelling allowances and expenses	1,092	700	861	410	1,271		1,000	1,000	1,000	

GRANT 18—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93—*continued.*

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL OFFICES OF ACCOUNT AND AUDIT—*continued.*										
Contingencies.										
Telegram charges	553	.....	553	252	805		.....	.....	.....	
Postage charges	2,904	3,000	1,363	1,604	2,967		3,000	3,000	3,000	Estimates passed by the Comptroller-General.
Office expenses and miscellaneous	4,527	5,500	986	2,773	3,759		5,400	5,400	5,400	
Total Contingencies ...	7,984	8,500	2,902	4,629	7,531		8,400	8,400	8,400	
Total Civil Offices of Account and Audit—Imperial ...	2,59,486	2,49,000	1,22,697	1,33,153	2,55,850		2,45,000	2,45,000	2,45,000	
CIVIL OFFICES OF ACCOUNT AND AUDIT—PROVINCIAL.										
General Establishment.										
$\frac{3}{19}$ths share chargeable to Provincial transferred from Imperial	30,866	31,700	15,515	15,539	31,054		31,000	31,000	31,000	
EXAMINER OF LOCAL ACCOUNTS.										
Numbers. 1891-92. / 1892-93.										
Salaries.										
1 / 1 Examiner (1,250)	13,638	15,000	7,272	8,144	15,416		15,000	15,000	15,000	
1 / 1 Chief Superintendent (600) ...	7,200	7,200	3,600	3,600	7,200		7,200	7,200	7,200	
Total Salaries ...	20,838	22,200	10,872	11,744	22,616		22,200	22,200	22,200	
Establishment.										
4 / 4 Local Auditors (200—250) ...	28,588	11,280	14,558	15,152	29,710		11,280	11,280	11,280	
5 / 5 Local Auditors (150—200) ...		11,160					11,280	11,280	11,280	Increase due to increment.
7 / 4 Assistant Local Auditors (90—120)		7,296					4,968	4,968	4,968	Increase sanctioned in Bengal Government No. 125T-M, dated 12th June 1891.
... / 4 Assistant Local Auditors (1—120, 1—90, 1—75, 1—60, fixed pay)	.....	.....	.....	.....	.....		4,140	4,140	4,140	
1 / 1 Clerk (60—85) ...	843	900	428	450	878		960	960	960	Increase due to increment.
17 / 17 Servants	1,408	1,428	719	602	1,321		1,428	1,428	1,428	
		32,064	.....	.....	.....		34,056	34,056	34,056	
Deduct—Probable savings	.....	214	.....	.....	.....		306	306	306	
Total Establishment ...	30,839	31,850	15,705	16,204	31,909		33,750	33,750	33,750	Estimates passed by the Comptroller-General.
Allowances.										
Travelling allowance	13,348	15,400	7,164	7,689	14,853		17,500	17,500	17,500	
Contingencies.										
Telegram charges	33	.....	33	18	51		.....	.....	.....	
Postage charges	317	350	152	130	282		350	350	350	
Offices expenses and miscellaneous	173	500	70	81	151		200	200	200	Reduced with reference to actuals.
Total Contingencies ...	523	850	255	229	484		550	550	550	
Total Examiner of Local Accounts	65,548	70,300	33,996	35,866	69,862		74,000	74,000	74,000	
Total Civil Offices of Account and Audit—Provincial	96,414	1,02,000	49,511	51,405	1,00,916		1,05,000	1,05,000	1,05,000	
Total Civil Offices of Account and Audit—Imperial ...	2,59,486	2,49,000	1,22,697	1,33,153	2,55,850		2,45,000	2,45,000	2,45,000	
Total Civil Offices of Account and Audit	3,55,900	3,51,000	1,72,208	1,84,558	3,56,766		3,50,000	3,50,000	3,50,000	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1889-90.	Budget estimate, 1890-91.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.										
		Salary.										
1	1	Private Secretary (724)	12,310	13,400	8,041	5,856	13,897		8,690	8,690	8,690	Salary drawn by present incumbent.
		Establishment.										
1	1	Civil Hospital Assistant ...	300	300	150	136	286		300	300	300	
1	1	Clerk (below 200)	2,850	3,000	1,350	400	1,750		1,290	1,290	.....	The pay of the Head Assistant reduced; *vide* Government order No. 2977, dated 27th June 1891.
13	13	Servants	1,574	1,596	798	798	1,596		1,596	1,596	1,596	
		Fixed establishment expenses at Rs. 500	6,500	6,000	3,500	2,500	6,000		6,000	6,000	6,000	
		Conservancy establishment for the Military guard at Belvedere ...	.....	.....	.....	.....	.....		.....	.....	120	
		Total Establishment	11,224	10,896	5,798	3,834	9,632		9,186	9,186	8,016	
		Allowances.										
		Travelling allowances	195	554	.....	.....	.....		554	374	374	Reduced on actuals.
		Contingencies.										
		Subscriptions to Newspapers ...	304	.....	304	.....	304		.....	.....	.....	
		Allotment for household and tour expenses	.....	.....	.....	.....	.....		.....	.....	.....	
		Telegram charges	680	.....	680	429	1,109		.....	.....	.....	
		Postage charges	194	150	116	354	470		250	250	250	
		Contingencies and miscellaneous	588	1,000	39	170	209		7,000	7,000	7,000	Includes furniture grant Rs. 5,000, maintenance and repair Rs. 1,000, transferred from the control of the Public Works Department, (*vide* Government of India No. 5184, dated 29th July 1891), and Rs. 1,000 for telegrams and office expenses and miscellaneous.
		Total Contingencies ...	1,766	1,150	1,139	953	2,092		7,250	7,250	7,250	
		Total Staff and Household, &c.	25,495	26,000	14,978	10,643	25,621		25,680	25,500	24,330	
		LEGISLATIVE COUNCIL.										
		Salary.										
1	1	Secretary (1,000)	12,000	12,000	6,000	3,633	9,633		12,000	12,000	12,000	
		Establishment.										
1	1	Clerk (200 and over)	6,042	5,996	3,114	2,976	6,090		4,800	4,800	4,800	
2	2	Clerks (below 200)							1,292	1,292	1,292	Increase due to increments.
15	17	Servants	1,406	1,404	705	772	1,477		1,572	1,572	1,572	Increase due to appointments of two additional peons for work in connection with the despatch of Acts and Law books sanctioned in Bengal Government No. 1548, dated 24th March 1891.
		Temporary establishment	951	600	513	678	1,191		600	600	600	
		Total Establishment	8,399	8,000	4,332	4,426	8,758		8,264	8,264	8,264	
		Allowances.										
		Travelling allowances	150	.....	150	.....	150		.....	.....	.....	
		Contingencies.										
		Telegram charges	2	.....	2	3	5		.....	.....	.....	
		Postage charges	962	1,000	261	560	821		1,000	1,000	1,000	
		Office expenses and miscellaneous	2,274	2,000	1,006	1,446	2,452		2,000	2,000	2,000	
		Total Contingencies ..	3,238	3,000	1,269	2,009	3,278		3,000	3,000	3,000	
		Deduct—Probable Savings ...	.....	.....	.....	.....	.....		.....	23,264 264	23,264 264	
		Total Legislative Council ...	23,787	23,000	11,751	10,068	21,819		23,264	23,000	23,000	

GRANT 18—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL SECRETARIATS.										
		JUDICIAL AND POLITICAL DEPARTMENTS.										
		Salaries.										
1	1	Secretary (3,333⅓)[4]	46,635	38,400	26,357	19,200	45,557		38,400	38,400	38,400	
1	1	Under-Secretary (1,000)[4]	10,587	11,520	5,357	8,681	14,038		11,520	11,520	11,520	
		Officer on special duty	9,321	.....	6,527	3,194	9,721		.....	.....	.....	
		Total Salaries ...	66,543	49,920	38,241	31,075	69,316		49,920	49,920	49,920	
		Establishment.										
9	10	Clerks (200 and over)	82,125	39,700	38,497	40,227	78,724		44,200	44,200	44,200	
48	47	Clerks (below 200)		42,900					42,700	42,700	43,990	Decrease due to transfer of a clerk to the Financial and Municipal Departments.
39	39	Servants	3,920	4,000	1,908	1,938	3,846		4,020	4,020	4,020	
		Temporary establishment	1,574	1,600	697	2,217	2,914		1,600	1,600	1,600	
		Total Establishment ...	87,619	88,200	41,102	44,382	85,484		92,520	92,520	93,810	
		Total Judicial and Political Departments	1,54,162	1,38,120	79,343	75,457	1,54,800		1,42,440	1,42,440	1,43,730	
		REVENUE AND GENERAL DEPARTMENTS.										
		Salaries.										
1	1	Secretary (2,916⅔)[4]	38,194	33,600	18,594	15,522	34,116		33,600	33,600	33,600	
1	1	Under-Secretary (1,000)[4]	10,725	11,520	5,996	5,760	11,756		11,520	11,520	11,520	
		Total Salaries ...	48,919	45,120	24,590	21,282	45,872		45,120	45,120	45,120	
		Establishment.										
12	12	Clerks (200 and over)	(a)90,434	49,700	46,265	47,060	93,325		49,900	49,900	49,900	
58	58	Clerks (below 200)		44,700					46,500	46,500	46,500	(a) Includes actuals of the Marine Branch.
31	31	Servants	3,151	3,250					3,300	3,300	3,300	Pay of a duftry increased from Rs. 8 to Rs. 12; *vide* Bengal Government order No. 1443, dated 7th December 1891.
		Temporary establishment	2,459	1,000	1,697	1,587	3,284		300	300	300	
				98,650								
		Deduct—Probable savings		684								
		Total Establishment	96,044	97,966	47,962	48,647	96,609		1,00,000	1,00,000	1,00,000	
		Total Revenue and General Departments ...	1,44,963	1,43,086	72,552	69,929	1,42,481		1,45,120	1,45,120	1,45,120	
		MARINE BRANCH.										
11	11	Clerks ... ... / Servants	b	7,716	(b)	(b)	(b)		8,064	8,064	8,064	Increase due to increments. (b) Actuals shown in the Revenue and General Departments.
		Temporary establishment ...	.....	416	.....	.....	.....		576	576	576	
		Total Marine Branch ...	.....	8,132	.....	.....	.....		8,640	8,640	8,640	
		FINANCIAL AND MUNICIPAL DEPARTMENTS.										
		Salaries.										
1	1	Secretary (2,916⅔)[4]	32,197	33,600	16,800	15,510	32,310		33,600	33,600	33,600	
1	1	Under-Secretary (1,000)[4]	8,501	11,520	5,381	6,211	11,592		11,520	11,520	11,520	
		Total Salaries ...	40,698	45,120	22,181	21,721	43,902		45,120	45,120	45,120	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget, estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL SECRETARIATS—*continued.*										
		FINANCIAL AND MUNICIPAL DEPARTMENTS—*continued.*										
		Establishment.										
7	7	Clerks (200) and above)	68,388	25,800	34,508	33,134	67,642		26,500	26,500	26,500	Increase due to increment.
42	43	Clerks (below 200)		39,800					43,700	43,700	43,700	Increase due to transfer of a clerk from Political and Judicial Departments.
27	29	Servants	2,648	2,670	1,246	1,256	2,502		2,950	2,950	2,950	The post of duftry newly created; *vide* No. 3785, dated 22nd August 1891, and the appointment of a chowkidar in the extra establishment of the Darjeeling Tour Office transferred to the permanent office establishment.
		Temporary establishment	812	500	380	1,306	1,686		900	900	900	Increased with reference to actuals.
		Total Establishment	71,848	68,770	36,134	35,696	71,830		74,050	74,050	74,050	
		Deduct—For rounding ...	.....	.....	.....	.....	.....		.....	1,19,170 186	1,19,170 186	
		Total Financial and Municipal Departments	1,12,546	1,13,890	58,315	57,417	1,15,732		1,19,170	1,18,984	1,18,984	
		Allowances.										
		Hill journey allowance to officers	1,424		739	3,650	4,389					
		Hill journey allowance to establishment	4,829	25,000	4,485	506	4,991		25,000	25,000	25,000	Includes charges for Secretariat Press.
		Travelling allowance to officers	1,725		759	1,344	2,103					
		Ditto ditto to establishment	1,009		342	316	658					
			5,738		3,344	.....	3,344					
		Total Allowances ...	14,716	25,000	9,669	5,816	15,485		25,000	25,000	25,000	
		Supplies and Services.										
		Maintenance of the Telegraph line from Belvedere	280	280	140	140	280		280	280	280	
		Contingencies.										
		Rents, rates and taxes	978	.....	489	322	811		.....	.....	.....	
		Purchase of books and periodicals	3,304	2,000	2,316	3,226	5,542		1,500	1,500	1,500	
		Purchase and repair of furniture	147	.....	147	515	662		.....	.....	.....	
		Subscriptions to newspapers and gazettes	2,600	.....	2,512	13	2,525		.....	.....	.....	
		Hot and cold-weather charges	1,972	.....	1,972	1,758	3,730		.....	.....	.....	
		Hill journey charges	3,486	.....	3,486	706	4,192		.....	.....	.....	
		Postage charges	5,907	5,600	2,337	4,578	6,915		6,000	6,000	6,000	
		Telegram charges	3,128	.....	3,128	3,146	6,274		.....	.....	.....	
		Office expenses and miscellaneous	5,747	17,000	821	3,644	4,465		17,000	17,000	17,000	Includes Rs. 2,000 for the Marine Branch.
		Total Contingencies ...	27,269	24,600	17,298	17,908	35,116		24,500	24,500	24,500	
		Total Judicial, Revenue, Financial, &c. Departments	4,53,935	4,53,108	2,37,227	2,26,807	4,64,034		4,65,150	4,64,964	4,66,254	
		TRANSLATOR'S DEPARTMENT.										
		Salaries.										
1	1	Bengalee Translator (480) ...	6,139	5,520	3,379	3,784	7,163		5,760	5,760	5,760	Increase due to increment.
1	1	Oriya Translator (250)	3,139	3,000	1,500	1,500	3,000		3,000	3,000	3,000	
1	1	Urdu and Hindi Translator (300)	4,107	3,600	1,801	1,800	3,601		3,600	3,600	3,600	
		Deduct—Probable savings										
		Total Salaries ...	13,385	12,120	6,680	7,084	13,764		12,360	12,360	12,360	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL SECRETARIATS—*contd.*										
		TRANSLATOR'S DEPARTMENT—*continued.*										
		Establishment of Bengalee Translator.										
		Clerks	9,128	5,406	4,445	4,158	8,603		5,526	5,526	5,526	Increase due to increments.
		Establishment for the supervision of the Native Press		3,960					4,020	4,020	4,020	
		Establishment of Ooriya Translator.										
		Clerks	1,431	1,464	762	761	1,523		1,548	1,548	1,548	Ditto.
		Establishment of Hindi Translator.										
		Clerks	3,120	3,294	1,615	1,686	3,301		3,294	3,394	3,294	
		Total Establishment	13,679	14,124	6,822	6,605	13,427		14,388	14,388	14,388	
		Contingencies.										
		Purchase of books and publications	46	.....	46	.....	46		.....	.....	.....	
		Postage charges	158	180	89	87	176		180	180	180	
		Rents, Rates and Taxes	998	960	480	400	880		960	960	960	
		Miscellaneous	500	366	176	200	376		386	386	386	
			28	.....	28	.....	28		.....	.....	.....	
		Total Contingencies ...	1,730	1,506	819	687	1,506		1,526	1,526	1,526	
		Total Translator's Department	28,794	27,750	14,321	14,376	28,697		28,274	28,274	28,274	
		LIBRARIAN'S DEPARTMENT.										
		Librarian	2,780	2,880	400	1,445	2,845		3,000	3,000	3,000	Increase due to increments.
		Establishment	960	960	480	480	960		960	960	960	
		Miscellaneous	82	62	27	40	67		62	62	62	
		Temporary Establishment ...	240	240	120	120	240		240	240	240	
		Total Librarian's Department	4,062	4,142	2,027	2,085	4,112		4,262	4,262	4,262	
		Total Civil Secretariats ...	4,86,791	4,85,000	2,53,575	2,43,268	4,96,843		4,97,680	4,97,500	4,98,790	
		BOARD OF REVENUE.										
		Salaries.										
2	2	Members (4,000)*	92,560	92,160		(c) 51,642			96,000	92,160	92,160	
1	1	Secretary (2,500)*	(a)	28,800	73,642	.....	1,48,331		30,000	28,800	28,800	(a) Increased actuals due to privilege leave absence and to the salary of an additional officer on special duty to collect information regarding ghatwali tenures.
1	1	Junior Secretary (1,800)*	52,863	20,736		23,047			21,600	20,736	20,736	(b) Shows gross pay.
		Total Salaries ...	1,45,423	1,41,696	73,642	74,689	1,48,331		1,47,600 (b)	1,41,696	1,41,696	(c) Increase due to privilege leave absence.

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
		BOARD OF REVENUE—*continued.*										
		Establishment.										
		General Department—										
10	10	Clerks (200 and over)	97,703	41,520	.....	48,325	.....		98,700	98,700	98,700	
76	76	Clerks (less than 200)		57,036								
60	69	Servants	6,546	6,545	.....	3,257	.....		6,575	6,575	6,575	
		Temporary establishment	458	.....	.....	.....	.....		.....	.....	.....	
6	6	Clerks chargeable to Ward's rate ...	8,325	8,424	.....	4,247	.....		9,084	9,084	9,084	
1	1	Servant chargeable to Ward's rate	84	84	.....	42	.....		84	84	84	
		Road Cess Department—										
2	2	Clerks	2,325	2,400	.....	1,200	.....		2,400	2,400	2,400	
1	1	Servant	95	96	.....	47	.....		96	96	96	
		Revenue Record-room Establishment—										
5	4	Indexers	2,972	4,000	.....	2,010	.....		4,000	4,000	4,000	The number is reduced by one.
		Land Acquisition Establishment—										
6	6	Clerks	2,609	2,640	.....	1,289	.....		2,640	2,640	2,640	Increase due to increments.
6	6	Servants	514	516	.....	257	.....		516	516	516	
		Deduct—Probable savings ...	.....	1,23,261	.....	.....	.....		1,24,095	1,24,095	1,24,095	
			.....	1,867	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	1,21,631	1,21,394	60,397	60,674	1,21,071		1,24,095	1,24,095	1,24,095	
		Allowances.										
		Travelling allowances	1,033	500	162	1,112	1,274		1,000	1,000	1,000	Increased on actuals.
		Contingencies.										
		Rents, rates and taxes	1,872	1,900	936	1,410	2,346		2,504	2,504	2,504	
		Petty repairs	.....	50	.....	.....	.....		50	50	50	
		Purchase of books and publications	310	.....	310	.....	310		.....	.....	.....	
		Postage charges	2,197	2,200	1,001	657	1,658		2,200	2,200	2,200	
		Ditto of Wards' estates	43	140	8	.....	8		140	140	140	
		Office expenses and miscellaneous	3,916	5,000	2,044	1,099	3,143		5,300	4,190	4,190	Reduced on actuals.
		Office expenses of Wards' estates	4	120	2	2	4		125	125	125	
		Record establishment	240	.....	163	61	224		.....	.....	.....	
		Telegram charges	274	.....	274	215	489		.....	.....	.....	
		Ditto of Wards' estates	.....	.....	.....	29	29		.....	.....	.....	
		Total Contingencies ...	8,865	9,410	4,738	3,473	8,211		10,319	9,209	9,209	
		Total Board of Revenue ...	2,76,952	2,73,000	1,38,939	1,39,948	2,78,887		2,83,014	2,76,000	2,76,000	
		COMMISSIONERS.										
		Salaries.										
		Commissioners (2,916⅔)[4]	*3,27,336	2,68,800	1,67,366	1,55,649	3,23,015		.....	2,68,800	2,68,800	* The actuals are due to the appointment of an Additional Commissioner at Patna for eight months, and to privilege leave absences.
		Commissioner (2,500)[4]		28,800					.....	28,800	28,800	
		Total Salaries ...	3,27,336	2,97,600	1,67,366	1,55,649	3,23,015		.....	2,97,600	2,97,600	

GRANT—18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GENERAL ESTABLISHMENT.										
		Establishment.										
135	137	Main office—Clerks (on less than 200) ...	86,237	70,806	43,087	42,909	85,996		61,402	61,402	52,602	Appointments of two clerks for the land acquisition work sanctioned in Bengal Government order No. 4127, dated 18th December 1890, included.
110	113	Servants ...	8,358	8,346	4,158	4,432	8,590		8,526	8,526	8,526	Appointments of three additional peons sanctioned in Bengal Government order No. 156T-G, dated 10th October 1890.
		Temporary establishment	537	2,350	724	342	1,066		1,150	1,150	1,150	
30	25	Clerks chargeable to Wards' rate	16,103	16,380	8,237	7,863	16,100		14,340	14,340	14,340	Reduction due to revision of establishment for release of certain estates from the Court of Wards. Sanction has been accorded in Board's No. 1509A, dated 7th October 1891.
12	20	Servants ..	902	984	505	477	982		852	852	852	
		Land Acquisition Department ...	.....	.....	.....	600	600		.....	.....	.....	
		Local Fund Department—										
12	14	Clerks (on less than 200) ...		6,900					7,356	7,356	7,356	Two additional appointments sanctioned in Bengal Government order No. 3417, dated 17th December 1886.
3	2	Servants ...		180					108	108	108	One servant shown under Road Cess Department.
		Road Cess Department—										
8	8	Clerks (on less than 200) ...		4,284					4,308	4,308	4,308	Increase due to increment of pay.
...	1	Servant ...	8,164	.....	4,177	3,666	7,843		72	72	72	
		Statistical Department—										
1	1	Clerk		360					360	360	360	
		Municipal Department—										
4	3	Clerks		2,136		538	538		1,680	1,680	1,080	Abolition of establishment in Rajshahye Commissioner's office.
		Educational Establishment—										
6	7	Clerks (on less than 200) ..	5,480	5,580	2,589	2,790	5,379		5,580	5,580	5,580	
7	7	Partition establishment, temporary ..	3,514	3,096	1,886	1,815	3,701		3,120	3,120	3,120	Increase due to increments.
		Revenue record-room establishments and contingencies ...	2,680	2,100	1,918	962	2,880		.....	2,100	2,100	
				1,32,502 771								
		Total Establishment	1,32,365	1,31,731	67,281	66,394	1,33,675		.	1,30,954	1,32,154	
		Allowances.										
		Travelling allowance of officers	25,995	27,000	13,227	12,100	25,327		27,000	26,675	26,675	
		Ditto ditto of establishment	4,365	5,606	2,843	1,504	4,347		5,307	5,000	5,000	
		Travelling allowance of Wards Department	207	.....	207	79	286		275	.....	.....	
		Total Allowances ...	30,537	32,606	16,277	13,683	29,960		22,582	31,675	31,675	
		Supplies and Services.										
		Keep of elephants .	770	8,200	377	610	987		3,200	3,200	1,500	Reduced with reference to actuals, but not to the full extent, as the total establishment is already sufficiently low. No provision has been proposed by the Commissioners for purchase of elephants.
		Petty construction	342	.....	377	7	344		.....	.....	.....	
		Purchase of tents	3,280	6,927	3,280	.....	3,280		.....	2,276	2,276	Provision made for one-third of the contract grant for purchase of tents, as the actual savings of the grant at the close of 1891-92 cannot now be ascertained.
		Repairs to steamers	.....	.....	.....	.....	.....		.....	.....	.....	
		Value of stores	85	.....	85	.....	85		.....	.....	.....	
		Total Supplies and Services ...	4,477	15,027	4,079	617	4,696		3,200	5,476	3,776	

GRANT 18.—GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1892-93—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GENERAL ESTABLISHMENT—*concld.*										
Contingencies.										
Remuneration to copyists ...	1,007	.....	670	492	1,162		795	795	795	
Purchase of furniture	1,972	665	1,719	132	1,851		(c)	.....	.....	Items marked (c) are included in the contract allotment.
Repair of furniture	.....	.....	.....	48	48		(c)	.....	.....	
Purchase of books and publications	304	165	230	44	274		265	265	265	
Value of cadastral maps ...	.....	.....	.....	5	5		(c)	.....	.....	
Re-grant of savings in the contract grant	.....	.....	.....	.....	.....		.....	1,013	1,013	
Rents, rates, and taxes	7,507	7,498	4,015	3,736	7,751		7,684	7,684	7,684	Increase for water tax.
Tour charges	2,921		2,441	361	2,802		(c)	.....	.....	
Telegram charges	1,591		—138	973	835					
Postage charges	5,965	23,556	3,405	2,972	6,377					
Ditto of Wards' estates ...	...		.....	.....	.....		(c)	19,800	19,800	Contract grant sanctioned in Bengal Government Resolution, dated 14th July 1891.
Hot weather charges	2,528		621	1,627	2,248		.....	.....	.....	
Office expenses and miscellaneous	4,204		2,800	1,228	4,028		116	116	116	Provision made for liveries to chaprasies.
Office expenses of record-room	244	.....	244	317	561		.....	.....	.....	
Office expenses of Wards' Department	909	.....	909	144	1,053		1,500	1,500	1,500	Provision on account of Wards' Department.
Total Contingencies ...	29,042	31,884	16,916	12,078	28,994		10,360	31,173	31,173	
Total General Establishment ...	1,96,421	2,11,248	1,04,553	92,772	1,97,325		1,74,996	1,99,278	1,98,778	
STEAMERS AT DACCA AND CHITTAGONG.										
NUMBERS. 1891-92. / 1892-93.										
Salary.										
1 / 1 Engineer (240, allowance 15) ...	3,049	3,063	1,517	1,532	3,049		3,063	3,063	3,063	
Establishment.										
50 / 50 Serangs, &c. ...	8,382	9,089	4,319	3,641	7,960		9,089	9,089	9,089	
Supplies and Services.										
Coal and other fuel	1,755	4,400	952	760	1,712		4,400	4,400	4,400	The actuals point to a lower figure, but I have not reduced, as the total estimate is already sufficiently low.
Repair of steamer	156	4,500	156	40	196		.....	.....	.....	
Dockyard service	6,489		6,489	431	6,920		4,500	4,500	4,500	
Marine stores, &c.	1,107	3,800	926	955	1,881		3,800	3,800	3,800	
Total Supplies and Services ...	9,507	12,700	8,523	2,186	10,709		12,700	12,700	12,700	
Contingencies.										
Miscellaneous	830	300	93	576	669		270	270	270	
Total Steamers ...	21,768	25,152	14,452	7,935	22,387		25,122	25,122	25,122	
Total Commissioners ...	5,45,525	5,34,000	2,86,371	2,56,356	5,42,727		2,00,118	5,22,000	5,24,500	

C. E. G.—Reg. No. 7396C—301—17-2-92.

[FILE F $\frac{1\text{-E}}{1}$.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 25TH JANUARY 1892.

RESOLUTION No. 415F.

READ—

Memorandum from the Accountant-General, Bengal, No. 465Bt., dated the 2nd January 1892, submitting the estimate of expenditure under "General Administration" for 1892-93.

IMPERIAL EXPENDITURE.

The Accountant-General's estimate of Imperial charges under "Civil Offices of Account and Audit" and "Allowances to Presidency Banks" for the year 1892-93 amounts to Rs. 2,59,000 against Rs. 2,63,000, the sanctioned grant for the current year. The decrease is for the most part due to the appointment of several clerks on minimum grade pay. The estimate is accepted.

PROVINCIAL EXPENDITURE.

2. *Staff and household of the Lieutenant-Governor.*—The Accountant-General's estimate under this head amount to Rs. 25,500, including a provision of Rs. 1,290 for the pay of the Head-clerk of the Private Secretary's office. It has been decided that the clerical establishment of this office should be incorporated with that of the Judicial, Political and Appointment Departments of the Civil Secretariat, and the amount will accordingly be transferred to that head. Against this decrease a sum of Rs. 120 will be added to provide for the conservancy establishment for the military guard at Belvedere, a charge which has been transferred to the Provincial account under orders of the Military Department, No. 7052C, dated the 4th December 1891. The grant under this head will thus stand at Rs. 24,330.

3. *Civil Secretariat.*—The expenditure under this head has been estimated by the Accountant-General at Rs. 4,97,500 against Rs. 4,85,000, the sanctioned grant for the current year, and Rs. 4,86,791, the actuals of 1890-91. A revised scale of establishment has been sanctioned for the Civil Secretariat in Home Department letter No. 7, dated the 5th January 1892, but this revision will not affect the total expenditure under this head. As stated in paragraph 2 above, a sum of Rs. 1,290 will be added to the estimate under Judicial, Political and Appointment Departments on account of the pay of the Head-clerk of the Private Secretary's office. The estimate under this head will accordingly be raised from Rs. 4,97,500 to Rs. 4,98,790.

4. *Commissioners.*—The Accountant-General's estimate under this head includes a provision of Rs. 3,200 for keep of elephants, against Rs. 770, the actuals of 1890-91, and Rs. 987, those of the 12 months ending 30th September 1891. As there is no proposal to increase the existing number of elephants placed at the disposal of Commissioners of Divisions, the estimate will be reduced to Rs. 1,500. Against this decrease a sum of Rs. 1,200 will be added to provide for the pay of a clerk for the Irrigation Department of the Patna Commissioner's office, which was formerly adjusted in the books of the Public Works Department. The total grant under this head will be Rs. 5,21,500.

Under "Salaries of Commissioners," provision has been made by the Accountant-General for the salary of a Commissioner for the Non-regulation Provinces on Rs. 2,500. As under existing orders the junior Commissioner draws this salary, the heading in the budget should be corrected accordingly.

5. The Accountant-General's estimates under the remaining heads and sub-heads are accepted, and the total grant for the year 1892-93 will stand as follows :—

		Accountant-General's estimates.	Estimates now sanctioned.
		Rs.	Rs.
Imperial.			
Civil offices of Account and Audit	...	2,45,000	2,45,000
Allowances to Presidency Banks	...	14,000	14,000
Total Imperial	...	2,59,000	2,59,000
Provincial.			
Salary of the Lieutenant-Governor	...	96,000	96,000
Staff and household of the Lieutenant-Governor	...	25,500	24,330
Tour expenses	...	34,000	34,000
Legislative Council	...	23,000	23,000
Civil Secretariats	...	4,97,500	4,98,790
Board of Revenue	...	2,76,000	2,76,000
Commissioners	...	5,22,000	5,21,500
Civil offices of Account and Audit	...	1,05,000	1,05,000
		.....	15,78,620
Add for rounding	...	.....	380
Total Provincial	...	15,79,000	15,79,000
GRAND TOTAL	...	18,38,000	18,38,000

ORDER—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General; to the Secretary, Board of Revenue; to the Private Secretary to His Honour the Lieutenant-Governor; to all Commissioners of Divisions; and to all Departments, including the Public Works and Legislative Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 416-37F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 25th January 1892.

C. E. G.—Reg. No. 7243C—301—25-1-92.

LAW AND JUSTICE—COURTS OF LAW—BUDGET ESTIMATE, 1892-93.

[FILE F $\frac{1\text{-E}}{21}$ 1.]

No. 459Bt., dated Fort William, the 22nd December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property...	47,895	30,000	17,338	11,375	28,713	.....	.....		30,852	30,000	30,000	Based on actuals. The actuals of 1890-91 were unusually large, including a special receipt of Rs. 11,890-13-1, being the sale proceeds of Government promissory notes of a minor escheated to Government.
Court-fees realised in cash	76,155	20,000	68,141	13,066	81,207	2,000	.....		22,700	22,000	22,000	Based on actuals The receipts in 1890-91 include a special credit of Rs. 58,000 on account of value of court-fee stamps paid into the Purneah Treasury under orders of the Board of Revenue.
General fees, fines and forfeitures	7,32,088	7,64,000	3,40,717	4,06,139	7,46,856	.....	4,000		7,18,027	7,60,000	7,60,000	The actuals in 1886-87 show a steady, though small, increase as shown below:— Rs. 1886-87 ... ... 6,64,000; 1887-88 ... ... 6,88,000; 1888-89 ... ... 7,04,000; 1889-90 ... ... 7,21,000; 1890-91 ... ... 7,33,000; Actuals for the 12 months ended September 1891 7,47,000
Pleadership examination fees	22,970	20,000	14,570	7,141	21,711	2,000	.....		32,470	22,000	22,000	Local estimate reduced with reference to actuals.
Miscellaneous	16,701	16,000	8,646	5,191	13,837	.....	.....		2,165	16,000	16,000	Based on actuals.
Total ...	8,95,409	8,50,000	4,49,412	4,42,912	8,92,324	4,000	4,000	8,50,000	8,06,223	8,50,000	8,50,000	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
High Court	11,27,490	11,10,000	5,66,043	5,74,235	11,40,278	25,000	.....		5,20,183	11,35,000	11,35,000	Increase due chiefly to Rs. 27,600 having been deducted as probable savings in 1891-92 under salaries of Judges, against which nothing has been taken on this account in the ensuing year with reference to current actuals.
Law Officers	2,62,436	2,72,000	1,34,829	1,46,302	2,81,131	5,000	.....		1,91,864	2,77,000	2,82,000	The low actuals in 1890-91 were due chiefly to the appointment of a lower paid officer as Deputy Superintendent and Remembrancer of Legal Affairs in place of the permanent incumbent on leave.
Coroner's Court	13,790	13,000	7,696	7,480	15,176	.....	.....		13,000	13,000	13,000	Increase due to leave allowance drawn by the officer holding the permament appointment of Surgeon.
Presidency Magistrates, &c.	59,286	63,000	28,208	32,927	61,135	.....	.....		64,023	63,000	63,000	Decrease due chiefly to the appointment of a lower paid officer as Chief Presidency Magistrate in place of the permanent incumbent on leave.
Civil and Sessions Courts ...	42,58,839	45,17,000	21,27,551	21,72,723	43,00,274	.....	1,77,000		21,01,635	43,40,000	43,90,000	The decrease in the estimate for 1892-93 is chiefly due to smaller provision under salaries of Subordinate Judges and Munsifs and their establishment with reference to sanctioned scale against an increase due to the appoinment of an Additional Sessions Judge and to larger provision on account of remuneration to copyists based on actuals.
Courts of Small Causes ...	2,08,993	2,04,000	1,09,588	1,06,196	2,15,784	.....	10,000		1,08,382	1,94,000	1,82,000	Actuals include salaries of a mofussil Small Cause Court Judge for which provision has not been made as the appointment has since been abolished.
Criminal Courts	21,87,647	22,19,000	11,30,183	10,98,145	22,28,328	16,000	.....		8,08,772	22,35,000	22,45,000	Increase due to the probable savings in the Land Revenue estimates under salaries of Collectors and Magistrates of which a moiety is charged here, and under establishment having been taken at a lower figure in view of actuals which show increased expenditure against a decrease under Supplies and Services, owing to smaller provision for purchase of tents.
Pleadership examination charges	5,702	7,000	1,380	6,242	7,622	1,000	.....		8,000	8,000	8,000	Comprise chiefly fees to Examiners. Based on actuals for the 12 months ended September 1891.
Refunds	1,15,079	1,00,000	48,931	66,770	1,15,701	15,000	.....		.....	1,15,000	1,15,000	Based on actuals.
Deduct—Transferred to 28—Civil Furlough and Absentee Allowances ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Total ...	82,39,268	85,05,000	41,54,409	42,11,020	83,65,429	62,000	1,87,000	84,20,000	39,05,859	83,80,000	84,33,000	The total estimate I have adopted is Rs. 83,80,000 against Rs. 82,39,000 the actuals of 1890-91, and Rs. 83,65,000, the actuals of the 12 months ending September 1891. The chief increase over the latter is under "Civil and Sessions Courts," for which I take Rs. 43,40,000. The principal cause of increase by 18,000 is for the appointment of an Additional Sessions Judge for 9 months; the actuals of the 12 months ending October 1891 are Rs. 83,35,000 but the total expenditure is large, and latest year's figures show a tendency to increase. I have therefore left a margin.

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		PROVINCIAL.										
		HIGH COURT.										
		JUDGES.										
		Salaries.										
1	1	Chief Justice (6,000)	72,000	72,000	36,000	36,000	72,000		.....	72,000	72,000	
12	12	Puisne Judges, three at (4,166) and nine at (3,750) ...	5,44,943	5,45,600	2,73,405	2,69,002	5,42,407		.....	5,45,600	5,45,600	Provision made for the salaries of 12 Judges, five Civilian and seven Barrister, including three Native Judges. The salaries of the five Civilian Judges have been taken, excluding annuity, two at Rs. 48,000 each and three at Rs. 43,200 each, and those of the seven Barrister Judges, one at Rs. 50,000 and six at Rs. 45,000 each.
			.....	6,17,600	.....	.....	.....		.....	6,17,600	6,17,600	
		Deduct—Probable Savings	.....	27,600	.....	.....	.....		.....	600	600	
		Total Judges ...	6,16,943	5,90,000	3,09,405	3,05,002	6,14,407		.....	6,17,000	6,17,000	
		REGISTRAR, ORIGINAL SIDE.										
		Salaries.										
1	1	Registrar (1,875) ...	40,439	22,500	22,239	21,275	43,514		22,500	22,500	22,500	
1	1	Assistant Registrar (500—600)		6,000					6,480	6,480	6,480	Increase due to increment. The actuals include salaries of the third Assistant Registrar and part of the Chief Clerk of the Insolvent Court provided for separately.
1	1	Clerk to the Chief Justice (500) ...	4,000	6,000	3,000	2,000	5,000		6,000	6,000	6,000	A portion of the actuals under his head has been adjusted under "Registrar, Appellate Side."
		Total Salaries ...	44,439	34,500	25,239	23,275	48,514		34,980	34,980	34,980	
		Establishment.										
3	2	Clerks (200 and over)	31,617	8,400	15,379	13,709	29,088		6,000	6,000	6,000	Decrease due to the retirement of a clerk drawing more than Rs. 200 and his place being filled up by a clerk of the lower grade, and to the salary of one clerk appointed as fourth Assistant Registrar—*vide* Government order No. 2628, dated 22nd June 1891, provided for separately under Assistant Registrar.
33	33	Do. (less than 200)		21,083					22,379	22,379	22,379	Increase due to increment.
35	35	Servants	4,555	3,563	2,285	1,898	4,183		3,527	3,527	3,527	
1	1	Crier and Keeper of the Court	1,200	900	600	600	1,200		900	900	900	The actuals include allowances to the Court-keeper provided for separately under "Allowances."
9	9	Court House servants	270	756	270	.....	270		756	756	756	Actuals included under servants above.
		Total Establishment ...	37,642	34,702	18,534	16,207	34,741		33,562	33,562	33,562	
		Allowances.										
		Travelling allowances	.....	60	.....	.....	.....		60	60	60	Increased with reference to Government of India No. 4583, dated 28th October 1891.
		Allowance to Court-keeper	.....	300	.....	.....	...		600	600	600	
		Supplies and Services.										
		Stamps for Government Suits ...	6,000	10,500	.....	10,500	10,500		12,000	12,000	12,000	Registrar, Original Side, explains that the sanctioned amount was insufficient to meet the cost of stamps required to bring up arrears of criminal files; his estimate has therefore been retained.
		Contingencies.										
		Books and publications	20	70	20	54	74		70	70	70	
		Postage charges	27	100	27	8	35		100	50	50	Reduced with reference to actuals.
		Rents, rates and taxes	16,380	16,380	8,190	8,190	16,380		16,380	16,380	16,380	Ditto ditto.
		Office expenses and miscellaneous...	8,602	15,000	4,548	5,307	9,855		15,000	10,000	10,000	
		Total Contingencies ...	25,029	31,550	12,785	13,559	26,344		31,550	26,500	26,500	
		Total Registrar, Original Side ...	1,13,110	1,11,612	56,558	63,541	1,20,099		1,12,752	1,07,702	1,07,702	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	Actuals of 12 months ending 30th September 1891. First six months of 1891-92.	Actuals of 12 months ending 30th September 1891. Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Estimate of 1892-93. Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*continued.*										
		COMMISSIONER FOR TAKING ACCOUNTS AND TAXING-MASTER.										
		Establishment.										
2	2	Assistant Registrars	10,645	7,600	5,143	4,928	10,071		7,680	7,680	7,680	Increase due to increment. The actuals under this head have been adjusted under Registrar, Original Side.
1	1	Clerk (300)		3,600					3,600	3,600	3,600	
14	15	Clerks (less than 200)		7,252					7,744	7,744	7,744	One additional appointment sanctioned in Government of Bengal No. 2028, dated 22nd June 1891.
4	4	Servants	557	348	241	219	460		348	348	348	
		Total Establishment	11,202	18,800	5,384	5,147	10,531		19,372	19,372	19,372	
		Contingencies.										
		Office expenses and miscellaneous...	268	286	151	405	556		286	300	300	
		Total Commissioner for taking Accounts, &c.	11,470	19,086	5,535	5,552	11.087		19,658	19,672	19,672	
		CLERK OF INSOLVENCY.										
		Salaries.										
1	1	Chief Clerk to the Insolvent Court (1,000) (*a*)	4,000	12,000	.....	1,579	1,579		12,000	12,000	12,000	The actuals under this head have been included under "Registrar, Original Side."
		Establishment.										
12	12	Clerks (less than 200)	6,210	6,618	3,171	1,703	4,874		6,572	6,572	6,572	Decrease due to appointment on reduced pay.
2	2	Servants	.....	168	.....	405	405		168	168	168	
		Total Establishment	6,210	6,786	3,171	2,108	5,279		6,740	6,740	6,740	
		Contingencies.										
		Office expenses and miscellaneous...	1,472	500	363	479	842		500	900	900	Increased on actuals.
		Total Clerk of Insolvency ...	11,682	19,286	3,534	4,166	7,700		19,240	19,640	19,640	
		CLERK OF THE CROWN.										
		Salaries.										
1	1	Clerk of the Crown (700)	8,400	8,400	4,200	4,200	8,400		8,400	8,400	8,400	
		Establishment.										
6	6	Clerks	1,918	2,394	850	780	1,630		2,394	2,394	2,394	
4	4	Servants	234	408	152	137	289		414	414	414	
		Total Establishment	2,152	2,802	1,002	917	1,919		2,808	2,808	2,808	
		Contingencies.										
		Sessions expenses	2,777	2,000	2,314	2,296	4,610		2,500	2,500	2,500	Based on actuals.
		Office expenses and miscellaneous	609	500	523	376	899		792	700	700	
		Total Clerk of the Crown ...	13,938	13,702	8,039	7,789	15,826		14,500	14,408	14,408	

(*a*) This officer also performs the duties of Chief Clerk of the High Court.

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*continued.*										
		OFFICIAL RECEIVER.										
		Salaries.										
1	1	Receiver (700) ...	8,400	8,400	4,200	9,687	13,887		8,400	8,400	8,400	
		3-10ths, of net profit to the Receiver ...	.....	.....	.....	.....	.....		.....	5,000	5,000	Provision made for the allowance to the Receiver at 3-10ths of the net profit derived from receipts of the Receiver's office sanctioned in Secretary of State's despatch No. 2Jdl., dated 22nd January 1891, forwarded with Government of India No. 702, dated 17th February 1891.
		Establishment.										
1	1	Clerk (200)	7,247	2,400	3,606	3,570	7,176		2,400	2,400	2,400	
10	10	Clerks (less than (200)		4,884					4,884	4,884	4,884	
5	5	Servants	480	408	240	276	516		408	408	408	
		Temporary establishment...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment	7,727	7,692	3,846	3,846	7,692		7,692	7,692	7,692	
		Contingencies.										
		Office expenses and miscellaneous	468	908	190	398	588		908	500	500	Reduced on actuals.
		Total Official Receiver ...	16,595	17,000	8,236	13,931	22,167		17,000	21,592	21,592	
		Deficit payable to the Sheriff ...	2,862	.....	2,862	.....	2,862		.....	.....	.....	
		TRANSLATORS, ORIGINAL SIDE.										
		Salaries.										
1	1	Translator (600) ...	23,360	7,200	11,360	12,000	23,360		7,200	24,000	24,000	Increase in number due to the abolition of an appointment of Rs. 400 per month and creation in its place of two appintments, one on Rs. 250 and the other on Rs. 150 per month, sanctioned in Government of India No. 2314, dated 1st June 1891.
3	5	Translators (2— 400, 250, 200 and 150)		14,400					16,800			
1		Ditto		2,400					.....			
		Total Translators, Original Side ...	23,360	24,000	11,360	12,000	23,360		24,000	24,000	24,000	
		REGISTRAR, APPELLATE SIDE.										
		Salaries.										
1	1	Registrar (1,700) ...	42,589	19,584	22,975	20,792	43,767		20,400	19,584	19,584	
1	1	Deputy Registrar (1,000)		12,000					12,000	12,000	12,000	
1	1	Assistant Registrar (540)		6,000					6,480	6,480	6,480	Increase due to increment.
		Total Salaries ...	42,589	37,584	22,975	20,792	43,767		38,880	38,064	38,064	Includes portion of salary of Clerk to the Chief Justice.
		Establishment.										
15	14	Clerks (200 and over)	1,09,684	65,640	55,502	62,708	1,18,210		59,040	59,040	59,040	Decrease due to retirement of a clerk on Rs. 200 and over and to the appointment of a clerk on reduced pay.
69	71	Clerks (less than 200)		44,112					46,104	46,104	46,104	
146	146	Servants	13,472	13,548	6,736	6,744	13,480		13,500	13,500	13,500	
1	1	Court-keeper	1,800	1,800	900	900	1,800		1,800	1,800	1,800	
1	...	Provincial establishment	90	360	.....	30	30		.....	.....	.....	Provision clerks "less than Rs. 200" above.
				1,25,460								
		Deduct—Probable savings	.....	2,706	.....	.....	.....		.....	.....	.....	
		Total Establishment	1,25,046	1,22,754	63,138	70,382	1,33,520		1,20,444	1,20,444	1,20,444	
		Allowances.										
		Travelling allowances	88	100	5	.....	5		100	100	100	
		Contingencies.										
		Library	963	1,440	715	633	1,348		1,440	1,440	1,440	
		Postage charges	6,019	6,000	2,519	4,001	6,520		6,000	6,000	6,000	
		Office expenses and miscellaneous	9,523	8,000	5,835	3,177	9,012		8,000	8,000	8,000	
		Total Contingencies ...	16,505	15,440	9,069	7,811	16,880		15,440	15,440	15,440	
		Total Registrar, Appellate Side ...	1,84,228	1,75,878	95,187	98,985	1,94,172		1,74,864	1,74,048	1,74,048	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*concluded.*										
		TRANSLATORS AND INTERPRETERS, APPELLATE SIDE.										
11	8	Translators and Interpreters (200 and over)	51,715	30,000	26,592	25,816	52,408		22,800	22,800	22,800	The decrease is nominal, and is due to the retirement of senior men, their places being filled up by men of the lower grade, where a corresponding increase appears.
13	16	Translators and Interpreters (less than 200)		23,136					28,224	28,224	28,224	
		Total Translators and Interpreters, Appellate Side	51,715	53,136	26,592	25,816	52,408		51,024	51,024	51,024	
		COPYIST ESTABLISHMENT.										
		Establishment.										
18	18	Copyists, Original Side	7,006	7,632	3,632	3,598	7,230		7,527	7,527	7,527	Decrease due to appointment on reduced pay.
55	55	Copyists, Appellate Side	40,331	44,400	18,616	14,193	32,809		45,144	45,144	45,144	Increase due to increment.
				52,032	.....	.....	.....		.....	52,671	52,671	
		Deduct—Probable savings	.....	32	.....	.....	.....		.....	1,231	1,231	
		Total Establishment	47,337	52,000	22,248	17,791	40,039		52,671	51,440	51,440	
		Supplies and Services.										
		Copying Special Appeals and Pleadings	11,991	12,000	5,370	8,328	13,698		12,000	12,000	12,000	
		Total Copyist Establishment ...	59,328	64,000	27,618	26,119	53,737		64,671	63,440	63,440	
		REPORTER.										
		Salaries.										
1	1	Law Reporter (900)...	21,600	10,800	10,800	11,000	21,800		10,800	10,800	10,800	
3	3	Law Reporters (300)		10,800					10,800	10,800	10,800	
		Total Salaries ...	21,600	21,600	10,800	11,000	21,800		21,600	21,600	21,600	
		Establishment.										
1	1	Clerk (50)	600	600	300	300	600		600	600	600	
...	3	Servants	.....	.....	.....	.....	.....		174	174	174	Estimate of the Chief Reporter retained subject to sanction of Government.
		Contingencies.										
		Office expenses and miscellaneous ...	59	100	17	34	51		100	100	100	
		Total Reporter ...	22,259	22,300	11,117	11,334	22,451		22,474	22,474	22,474	
		Total High Court ...	11,27,490	11,10,000	5,66,043	5,74,235	11,40,278		5,20,183	11,35,000	11,35,000	
		LAW OFFICERS.										
		ENGLISH LAW OFFICERS.										
		Salaries.										
	1	Advocate-General (3,135)	37,620	37,620	18,810	19,123	37,933		.....	37,620	37,620	
1	1	Standing Counsel (1,333)	16,000	16,000	8,000	8,000	16,000		.....	16,000	16,000	
1	1	Solicitor to Government (2,000) ...	24,000	24,000	12,000	12,000	24,000		.....	24,000	24,000	
		Total Salaries ...	77,620	77,620	38,810	39,123	77,933		.....	77,620	77,620	
		Establishment.										
		Establishments of Advocate-General ..	3,762	3,762	1,881	1,567	3,448		.....	3,762	3,762	
		Establishments of Solicitor to Government	12,000	12,000	6,000	6,000	12,000		.....	.....	.....	Provision made under "Allowances."
		Total Establishment	15,762	15,762	7,881	7,567	15,448		.....	3,762	3,762	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAW OFFICERS—*continued.*										
		ENGLISH LAW OFFICERS—*concluded.*										
		Allowances.										
		Allowance to Solicitors for endorsing orders	600	600	300	300	600		600	600	600	
		Allowance to Solicitors for conducting criminal prosecutions ...	.....	.....	.....	.....	.....		12,000	12,000	12,000	
		Contingencies.										
		Charges for conducting law suits...	2,006	5,000	.....	640	640		5,000	2,000	2,000	Reduced with reference to actuals.
		Rents, rates and taxes	1,881	1,881	940	940	1,880		1,881	1,881	1,881	
		Office expenses and miscellaneous	2,172	1,600	1,772	193	1,965		1,000	2,137	2,137	Increased with reference to actuals.
		Total English Law Officers ...	1,00,041	1,01,863	49,703	48,763	98,466		20,481	1,00,000	1,00,000	
		LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.										
		Salaries.										
1	1	Superintendent and Remembrancer of Legal Affairs (3,000)	34,560	34,560	17,280	21,996	39,276		36,000	34,560	34,560	
1	1	Deputy Superintendent (2,000)	13,533	24,000	6,000	5,000	11,000		24,000	24,000	24,000	The low actuals under this head are due to the permanent incumbent being on furlough and a lower paid officer appointed to his place.
1	1	Government Pleader (300)	3,000	3,600	1,200	2,400	3,600		3,600	3,600	3,600	
		Total Salaries ...	51,093	62,160	24,480	29,396	53,876		63,600	62,160	62,160	
		Establishment.										
1	1	Clerk (250)	9,643	3,000	4,817	4,770	9,587		3,000	3,000	3,000	
9	9	Clerks (less than 200)		6,540					6,540	6,540	6,540	
9	9	Servants	776	780	386	390	776		780	780	780	
		Total Establishment	10,419	10,320	5,203	5,160	10,363		10,320	10,320	10,320	
		Supplies and Services.										
		Fees to Pleaders in criminal cases	960	1,000	231	.....	231		2,000	1,000	1,000	
		Charges for conducting law suits ...	9,293	9,000	4,133	10,724	14,857		9,000	10,000	10,000	Increased on actuals.
		Total Supplies, &c. ...	10,253	10,000	4,364	10,724	15,088		11,000	11,000	11,000	
		Contingencies.										
		Postage charges ...	144	200	50	110	160		200	200	200	
		Ditto chargeable to Wards' estates ...	30	100	30	.....	30		100	50	50	Reduced on actuals.
		Office expenses and miscellaneous ...	458	500	291	262	553		500	500	500	
		Total Contingencies ...	632	800	371	372	743		800	750	750	
			72,397	83,280	34,418	45,652	80,070		.....	84,230	84,230	
		Deduct—Amount to be recovered from Wards' estates ...	4,202	5,659	—1,755	4,278	2,523		.....	5,246	5,246	
		Total Legal Remembrancer, &c. ...	68,195	77,621	36,173	41,374	77,547		85,720	78,984	78,984	
		MOFUSSIL ESTABLISHMENT.										
		Salaries.										
39	39	Government Pleaders (less than 200) ...	21,837	21,900	10,670	11,236	21,906		21,900	21,900	21,900	
		Establishment.										
31	31	Mookhtears or legal agents	5,986	5,616	3,059	2,973	6,032		5,616	5,616	5,616	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAW OFFICERS—*concluded.*										
		MOFUSSIL ESTABLISHMENT—*concluded.*										
		Supplies and Services.										
		Fees to Pleaders in criminal cases ...	51,347	54,000	26,181	35,009	61,190		58,147	60,000	60,000	Increased on actuals.
		Fees to Pleaders in pauper suits	168	2,000	120	78	198		.....	500	500	Based on actuals.
		Fees to Pleaders in civil suits	14,862	9,000	8,923	6,869	15,792		.....	10,000	15,000	
		Total Supplies, &c. ...	66,377	65,000	35,224	41,956	77,180		58,147	70,500	75,500	
		Total mofussil establishment	94,200	92,516	48,953	56,165	1,05,118		85,663	98,016	1,03,016	
		Total Law Officers ...	2,62,436	2,72,000	1,34,829	1,46,302	2,81,131		1,91,864	2,77,000	2,82,000	
		CORONER'S COURT.										
		Salaries.										
1	1	Coroner (800)	3,600	3,600	1,800	1,800	3,600		4,032	3,600	3,600	The local estimate includes the conveyance allowance to the Coroner, which has been provided for separately under "Travelling Allowances."
1	1	Surgeon (500) ...	6,936	6,000	4,289	4,072	8,361		6,000	6,000	6,000	Increase in actuals due to leave allowances drawn by permanent incumbent.
		Total Salaries ...	10,536	9,600	6,089	5,872	11,961		10,032	9,600	9,600	
		Establishment.										
1	1	Clerk and Interpreter (60)	720	720	360	360	720		720	720	720	
3	3	Servants	250	252	124	126	250		252	252	252	
		Total establishment ...	970	972	484	486	970		972	972	972	
		Travelling allowances	432	432	216	216	432		.....	432	432	
		Contingencies.										
		Rents, rates and taxes	1,440	1,440	720	720	1,440		1,440	1,440	1,440	
		Petty construction and repairs ...	...	...	...	...	...		.....	.....	.....	
		Office expenses and miscellaneous	412	556	187	186	373		556	556	556	
		Total Contingencies ...	1,852	1,996	907	906	1,913		1,996	1,996	1,996	
		Total Coroner's Court ...	13,790	13,000	7,696	7,480	15,176		13,000	13,000	13,000	
		PRESIDENCY MAGISTRATES.										
		Salaries.										
2	2	Magistrates (1,500 and 1,250)	27,626	33,000	13,500	17,143	30,643		33,000	33,000	33,000	The low actuals in 1890-91 are due to a lower paid officer having been appointed as Chief Presidency Magistrate in place of the permanent incumbent on leave.
		Establishment.										
1	1	Interpreter (250) ...		3,000					3,000	3,000	3,000	
16	16	Interpreters and clerks (less than 200)	17,892	14,820	8,870	9,027	17,897		15,036	15,036	15,036	Increase due to increment.
12	12	Servants	1,007	1,020	499	548	1,047		1,020	1,020	1,020	
1	1	Driver of the Jail Van (80)	960	960	480	400	880		960	960	960	
		Temporary establishment	...	...	...	28	28		.....	.....	.....	
		Deduct—Probable Savings ...	...	...	...	...	...			20,016	20,016	
									...	16	16	
		Total Establishment	19,859	19,860	9,849	10,003	19,852		20,016	20,000	20,000	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY MAGISTRATES—*concluded.*										
		Allowances.										
		Travelling allowances	...	10	...	...	...		10	10	10	
		Fees to Interpreter	95	40	55	30	85		74	90	90	Raised on actuals.
		Total Allowances ...	95	50	55	30	85		84	100	100	
		Supplies and Services.										
		Dieting and travelling allowance to witnesses and conveyance of prisoners	475	400	175	116	291		400	400	400	
		Charges for mofussil witnesses attending High Court	197	2,000	94	136	230		1,500	500	500	Reduced with reference to actuals.
		Expenses of witnesses and complainants attending Magistrates' Courts	442	500	376	750	1,126		900	900	900	Increased with reference to actuals.
		Feed and keep of horses for the prisoners' jail van	1,603	1,500	1,047	1,308	2,355		2,250	2,300	2,300	Increase due to the addition of an extra jail van.
		Total Supplies and Services ...	2,717	4,400	1,692	2,310	4,002		5,050	4,100	4,100	
		Contingencies.										
		Rents, rates, and taxes	6,819	3,220	1,939	2,095	4,004		3,143	3,200	3,200	
		Postage charges	585	600	315	310	625		600	600	600	
		Telegram charges	149	200	46	233	279		300	300	300	
		Office expenses and miscellaneous	1,436	1,730	842	803	1,645		1,830	1,700	1,700	
		Total Contingencies ...	8,989	5,750	3,112	3,441	6,553		5,873	5,800	5,800	
		Total Presidency Magistrates ...	59,286	63,000	28,208	32,927	61,135		64,023	63,000	63,000	
		CIVIL AND SESSIONS COURTS.										
		DISTRICT AND SESSIONS JUDGES.										
		Salaries.										
		District and Sessions Judges—										
15	15	1st grade (2,500)	7,45,817	4,32,000	3,79,521	3,82,855	7,62,376		.....	4,32,000	4,22,400	
13	13	2nd ,, (2,000)		2,99,520					.....	2,99,520	3,22,560	
...	1	Additional	.....	.....	.....	.....	.....		.....	18,000*	18,000	* Additional appointment sanctioned in Government of India No. 4853, dated 3rd December 1891, as the appointment is sanctioned for one year, and the incumbency has commenced from December 1891. Nine months' charges are allowed for.
1	1	Judicial Commissioner (2,500) ...	28,800	28,800	14,400	15,632	30,032		.....	28,800	28,800	
1	1	Assistant Judge (1,280)	.....	15,360	.....	.....	.....		.....	15,360	.....	The actuals are included under District and Sessions Judges.
		Total Salaries ...	7,74,617	7,75,680	3,93,921	3,98,487	7,92,408		.....	7,93,680	7,91,760	
		Establishment.										
27	27	Translators (less than 200)	29,500	29,328	14,938	14,485	29,423		29,332	29,332	29,332	
58	58	Civil Court Ameens (less than 200) ...	40,056	37,920	19,313	20,524	39,837		37,920	37,920	37,920	
569	568	Clerks (less than 200)	2,69,103	2,77,114	1,34,490	1,34,058	2,68,548		2,77,155	2,77,155	2,77,155	Increase due to provision for a special comparing clerk being made for the Rajshahye Judge's Court.
281	280	Servants	18,020	18,558	9,024	9,010	18,034		18,498	18,498	18,498	Decrease due to provision for the salaries of a peon attached to Munsif's Court having been made under the proper head "Establishment of Munsifs."
		Temporary Establishment	10,850	10,080	5,687	7,813	13,500		15,142	11,900	14,900	
		Total Establishment	3,67,529	3,73,000	1,83,452	1,85,890	3,69,342		3,78,047	3,74,805	3,77,805	Based on actuals
		Total District and Sessions Judges ...	11,42,146	11,48,680	5,77,373	5,84,377	11,61,750		3,78,047	11,68,485	11,69,565	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL AND SESSIONS COURTS—*continued.*										
		SUBORDINATE JUDGES.										
		Salaries.										
7	7	1st grade (1,000) ...	4,45,084	84,000	2,18,286	2,19,505	4,37,791		.....	84,000	84,000	Provision made according to revised scale sanctioned by the Secretary of State in Despatch No. 38Judl, dated 20th August 1891, forwarded with Government of India No. 3847, dated 12th September 1891.
15	16	2nd grade (800) ...		1,44,000						1,53,600	1,53,600	
27	30	3rd grade (600) ...		1,94,400						2,16,000	2,16,000	
6	...	Additional ...		48,000						.....	.....	
		Total Salaries ...	4,45,084	4,70,400	2,18,286	2,19,505	4,37,791		.....	4,53,600	4,53,600	
		Establishment.										
		DISTRICT COURTS.										
174	186	Sheristadars, peshkars, mohurirs, and others (on less than 200)	80,463	79,222	40,767	42,286	83,053		72,040	79,960	79,960	Increase in the number is due to inclusion of the Additional Subordinate Judges' establishment. The estimate under this head is based upon local estimate and the sanctioned scale for Additional Subordinate Judges' establishment.
105	106	Servants	7,489	6,564	3,799	3,917	7,716		6,624	6,624*	6,624	* Increase of one servant sanctioned in Bengal Government No. 3438, dated 3rd September 1891.
		Temporary establishment	29	5,214	29	... ..	29		10,044	.....†	.....	† No provision required.
		Total Establishment, District Courts ...	87,981	91,000	44,595	46,203	90,798		88,708	86,584	86,584	
		MOFUSSIL SMALL CAUSE COURTS.										
1	1	Registrar (200) ...	55,133	2,400	27,045	26,265	53,310		2,400	2,400	2,400	
85	85	Clerks and cashiers (less than 200) ...		52,176					51,791	51,791	51,791	
72	72	Bailiffs (less than 200)	7,470	4,884	3,716	3,577	7,293		4,884	4,884	4,884	
48	48	Servants		2,568					2,568	2,568	2,568	
1	1	Sale Ameen	168	168	84	84	168		168	168	168	
		Temporary establishment	75	.....	75	.....	75		.....	.....	.....	
		Total Establishment, Mofussil Small Cause Courts	62,846	62,196	30,920	29,926	60,846		61,811	61,811	61,811	
		Total Establishment ...	1,50,827	1,53,196	75,515	76,129	1,51,644		1,50,519	1,48,395	1,48,395	
		Total Subordinate Judges ...	5,95,611	6,23,596	2,93,801	2,95,634	5,89,435		1,50,519	6,10,995	6,01,995	
		MUNSIFS.										
		Salaries.										
75	75	1st grade (400) ...	8,43,876	3,60,000	4,16,476	4,17,995	8,34,471		.....	3,60,000	3,60,000	Provision made according to sanctioned scale sanctioned in Secretary of State's Despatch No. 38Judl., dated 28th August 1891, forwarded with Government of India No. 3847, dated 12th September 1891.
70	75	2nd grade (300) ...		.....					.....	2,70,000	2,70,000	
65	75	3rd ,, (250) ...		2,52,000					.....	2,25,000	2,25,000	
25	65	4th ,, (200) ...		1,95,000					.....	1,56,000	1,56,000	
55	...	Additional	70,916	60,000	40,706	40,064	80,770		.....	.....	.....	
		Total Salaries ...	9,14,792	10,32,000	4,57,182	4,58,059	9,15,241		.....	10,11,000	10,11,000	
		Establishment.										
1,383	1,281	Sheristadars, mohurirs, &c.	4,34,003	4,80,000	2,17,536	2,20,957	4,38,493		4,47,031	4,47,000	4,58,896	Based on local estimates, which include provision for Additional Munsif's establishment.
		Establishment for Additional Munsifs										
		Total Establishment ...	4,34,003	4,80,000	2,17,536	2,20,957	4,38,493		4,47,031	4,47,000	4,58,896	
		Total Munsifs ...	13,48,795	15,12,000	6,74,718	6,79,016	13,53,734		4,47,031	14,58,000	14,69,896	
		For improvement of the ministerial establishment of Civil Courts ...	.....	50,000	.....	.....	.....		11,310	32,28,480	32,52,766	
		Deduct—Probable savings ...	.....	11,000	.....	.....	.....		.....	75,480	49,766	
		Total Salaries and Establishment of Civil and Sessions Courts ...	30,86,852	33,23,000	15,45,892	15,59,027	31,04,919		9,75,597	31,53,000	32,03,000	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL AND SESSIONS COURTS—*concluded.*										
MUNSIFS—*concluded.*										
Allowances.										
Travelling allowance of officers ...	19,468	21,000	9,573	9,564	19,137		20,875	21,000	21,000	
Ditto ditto of establishment	5,018	5,000	2,858	2,441	5,299		5,119	6,000	6,000	
Boat allowances	1,560	.....	.....	874	874		.....	.....	.....	
Total Allowances ...	26,046	26,000	12,431	12,879	25,310		25,994	27,000	27,000	
Supplies and Services.										
Remuneration to copyists	2,22,363	2,12,000	1,07,034	1,26,628	2,33,662		2,25,536	2,25,000	2,25,000	Increased with reference to actuals.
Process-serving charges	61,213	58,000	30,868	33,329	64,197		61,548	62,000	62,000	
Petty construction and repairs ...	9,975	.....	5,948	4,721	10,669		.....	A	A	
Diet and travelling expenses of witnesses	17,774	19,534	8,205	11,178	19,383		21,195	20,000	20,000	Ditto ditto.
Cost of land	184	.....	184	.....	184		.....	A	A	
Contingencies.										
Value of stores	.....	.....	.....	.....	.....		.....	A	A	
Rents, rates and taxes	22,036	22,177	11,430	9,609	21,039		22,880	22,000	22,000	Based on actuals.
Purchase of furniture	16,993	.....	12,509	5,384	17,893		.....	A	A	
Books and publications	100	3,473	77	14	91		348	400	400	Ditto requirements.
Telegram charges	347	.....	138	213	351		.....	A	A	
Postage charges	24,146	.....	11,044	14,878	25,922		.....	A	A	
Section-writing	18	.....	18	.....	18		.....	A	A	
Fees for custody of wills	12	561	12	33	45		600	100	100	A nominal sum retained.
Office expenses and miscellaneous	45,185	1,00,000	17,578	29,347	46,925		.....	1,00,000	1,00,000	Provision for heads marked A are included under Rs. 1,00,000, which is the fixed contract grant for Civil Courts, less Rs. 25,000 for cost of stationery purchased in the country provided for separately under 39—Stationery and Printing.
Total Supplies and Services and Contingencies	4,20,346	4,16,745	2,05,045	2,35,334	4,40,379		3,32,107	4,29,500	4,29,500	
PROCESS-SERVING ESTABLISHMENT.										
NUMBERS. 1891-92. / 1892-93.										
Establishment.										
232 / 231 Nazirs	1,17,545	1,19,475	59,227	58,348	1,17,575		1,19,696	1,19,696	1,19,696	Decrease in the number due to the abolition of the post of a nazir in the Pubna district.
7,342 / 7,408 Peons	5,90,649	6,19,948	2,97,486	2,99,168	5,96,654		6,23,170	6,23,170	6,23,170	Estimate of District Judges retained based on requirements.
Extra peons	17,255	21,854	7,442	7,938	15,380		23,930	23,930	23,930	
		7,61,277					.....	7,66,796	7,66,796	
Deduct—Probable Savings	.....	11,022					.....	36,796	36,796	
Total Establishment	7,25,449	7,50,255	3,64,155	3,65,454	7,29,609		7,66,796	7,30,000	7,30,000	
Allowances.										
Travelling Allowances	146	1,000	28	29	57		1,141	500	500	Reduced on actuals.
Total Process-serving Establishment	7,25,595	7,51,255	3,64,183	3,65,483	7,29,666		7,67,937	7,30,500	7,30,500	
COPYIST ESTABLISHMENT.										
Remuneration to copyists	.....	.....	.....	.....	.....		.....	.....	.....	
Total Civil and Sessions Courts	42,58,839	45,17,000	21,27,551	21,72,723	43,00,274		21,01,635	43,42,000	43,00,000	
COURTS OF SMALL CAUSES.										
PRESIDENCY COURTS.										
NUMBERS. 1891-92. / 1892-93.										
Salaries.										
1 / 1 First Judge (2,000—2,500)	85,243	25,200	47,929	44,334	92,263		26,400	26,400	26,400	Increase due to increments.
1 / 1 Second Judge (1,400)		16,800					16,800	16,800	16,800	
1 / 1 Third ,, (1,300)		15,600					15,600	15,600	15,600	
1 / 1 Fourth ,, (1,125)		13,500					13,500	13,500	13,500	
1 / 1 Fifth ,, (temporary 1,000) ...		12,000					12,000	12,000	12,000	
1 / 1 Registrar and Chief Ministerial Officer (750—900)	8,428	9,720	3,628	2,775	6,403		10,080	10,080	10,080	Ditto ditto.
1 / 1 Clerk of the Court (500)	6,030	6,000	3,030	2,800	5,830		6,000	6,000	6,000	
Total Salaries ...	99,701	98,820	54,587	49,909	1,04,496		1,00,380	1,30,080	1,00,380	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COURTS OF SMALL CAUSES—*continued.*										
		PRESIDENCY COURTS—*concld.*										
		Establishment.										
1	1	Deputy Clerk and Head Bailiff ...		4,800					4,800	4,800	4,800	
5	5	Clerks (on 200 and over	44,334	12,600	21,204	21,372	42,576		12,600	12,600	12,600	
62	62	Clerks (on less than 200)		29,064					29,064	29,064	29,064	
44	44	Servants	3,410	3,720	1,547	1,550	3,097		3,720	3,720	3,720	
3	3	Interpreters and Translators (on less than 200)	4,800	4,800	2,400	2,400	4,800		4,800	4,800	4,800	
45	45	Bailiffs, Criers and others	17,373	10,404	9,620	8,820	18,440		10,404	10,404	10,404	
		Temporary Establishment	1,862	.....	1,596	2,405	4,001		3,192	3,192	3,192	Provision made for the establishment of the Fifth Judge, sanctioned in Government of Bengal, No. F $\frac{3E}{13}$ 130, dated 28th July 1890.
				65,388	.....	.....	.....		.....	68,580	68,580	
		Deduct—Probable savings ...	.....	5,013	.....	.....	.....		.....	2,396	2,500	
		Total Establishment	71,779	60,375	36,367	36,547	72,914		68,580	66,184	66,080	
		Allowances.										
		Commission to Bailiffs	.....	4,634	.....	.....	.....		4,580	4,580	4,580	Charges on this account have not been included under "Bailiffs, Criers, &c."
		Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
		Allowance to Stamp-vendor ...	.....	1,800	.....	.....	.....		1,800	1,800	1,800	Ditto ditto.
		Total Allowances ...	.....	6,434	.....	.....	.....		6,380	6,380	6,380	
		Supplies and Services.										
		Rents, rates, and taxes	4,680	4,680	2,340	2,340	4,680		6,680	6,680	6,680	
		Value of stores	.....	.....	.....	.....	.....		.....	.....	.....	
		Petty construction and repairs ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Supplies and Services ...	4,680	4,680	2,340	2,340	4,680		6,680	6,680	6,680	Based on requirements.
		Contingencies.										
		Postage charges	434	480	201	249	450		480	480	480	
		Office expenses and miscellaneous	2,361	1,535	943	1,150	2,093		1,798	2,000	2,000	Increased with reference to actuals.
		Total Contingencies ...	2,795	2,015	1,144	1,399	2,543		2,278	2,480	2,480	
		Total Presidency Courts ...	1,78,955	1,72,324	94,438	90,195	1,84,633		1,84,298	1,82,104	1,82,000	
		MOFFUSSIL COURTS.										
	1892-93.											
		Salary.										
	1	Judge	17,749	18,000	8,749	8,903	17,652		.....	.....	.....	No provision made as the appointment has been abolished, *vide* Notification in the *Calcutta Gazette* of 4th November 1891, page 948, Part 1.
		Establishment.										
		Clerks (less than 200)	6,131	6,660	3,224	3,470	6,694		6,780	6,780		Increase due to increment.
		Guards and servants	1,054	324	558	552	1,110		324	324		As the Mofussil Small Cause Courts have been abolished—*vide* notification in the *Calcutta Gazette*, dated 4th November 1891—it rests with Government to pass orders as to whether the cost of the establishment should be provided for here or under establishment of "Munsiffs" since the Courts are now presided over by Munsiffs.
		Temporary establishment		792					792	792		
		Total Establishment ...	7,185	7,776	3,782	4,022	7,804		7,896	7,896		
		Allowances.										
		Travelling allowance of officers ...	1,466	2,000	683	1,044	1,727		2,300	.....		No provision necessary since the appointment of the Judge of the Court of Small Causes has been abolished.
		Ditto of establishment	.....	.....	.....	4	4		.....	.....		
		Total allowances	1,466	2,000	683	1,048	1,731		2,300	.....		

GRANT 19A—LAW AND JUSTICE - COURTS OF LAW—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COURTS OF SMALL CAUSES—*concluded.*										
		PROCESS-SERVING ESTABLISHMENT.										
		Runners (Process-servers) ... ... Extra ditto	3,644	3,900	1,936	2,028	3,964		3,888	4,000	.....	
		Total Process-serving Establishment	3,644	3,900	1,936	2,028	3,964		3,888	4,000	.....	
		Total Mofussil Courts ...	30,044	31,676	15,150	16,001	31,151		14,984	11,896	.....	
		Total Courts of Small Causes ...	2,08,999	2,04,000	1,09,588	1,06,196	2,15,784		1,98,382	1,94,000	1,82,000	
		CRIMINAL COURTS.										
		Salaries.										
		Moiety of the salaries of Collectors and Magistrates transferred from "3, Land Revenue—Charges of District Administration—General Establishments"	12,51,684	12,50,000	6,43,880	6,32,105	12,75,985		.....	12,75,000	12,75,000	
1	1	Cantonment Joint-Magistrate (1,000)	20,235(a)	12,000	11,323	13,033	24,356		.....	12,000	12,000	(a) Decrease due to the permanent incumbents being on leave and their appointments filled by lower paid officers.
2	2	Cantonment Joint-Magistrates (800, 700)		18,000						18,000	18,000	
1	...	Assistant to the Superintendent, Tributary Mehals ..	6,529	6,000	3,029	3,500	6,529		.....	.....	3,000	No provision made as the designation of the appointment has been changed, a Magistrate having been appointed instead, a moiety of whose salary has been provided for and included in Rs. 12,75,000 shown above—Government of India No. 3864, dated 14th September 1891.
				12,86,000					.....	13,05,000	13,08,000	
		Deduct—Probable savings	.....	6,000					.....	4,000	4,000	
		Total Salaries ...	12,77,848	12,80,000	6,58,232	6,48,638	13,06,870		.....	13,01,000	13,04,000	
		Establishment.										
		Chief Office Establishment—										
5	5	Clerks (200 and over)	2,14,516	12,192	1,07,636	1,08,176	2,15,812		12,192	12,192	12,192	
407	413	Clerks (less than 200)		1,97,826					2,00,226	2,00,226	2,00,226	Increase of six clerks four in the district of Chittagong, sanctioned in Government of Bengal No. 467, dated 23rd January 1891, and two for Dumka, sanctioned in Government of Bengal No. 2252, dated 2nd May 1891.
284	286	Servants	16,505	16,470	8,231	8,295	16,526		16,666	16,666	16,666(b)	(b) Increase due to provision for the salary of two peons, one at Patna and the other at Manbhoom having been omitted in 1891-92.
		Deputy Collectors and Deputy Magistrates—										
		Moiety of establishment of Deputy Magistrates transferred from "3—Land Revenue—Charges of District Administration"	1,78,260	1,89,575	89,926	91,176	1,81,102		1,92,709	1,92,709	1,92,709	
		Establishment of Superintendent, Tributary Mehals—										
14	44	Clerks	10,976	9,612	5,460	3,895	9,355		9,696	9,696	9,696	Increase due to increment.
20	20	Servants		1,368					1,392	1,392	1,392	Increase due to raising of the pay of a sweeper of the Khond Mehals Tehsil Office sanctioned in Government of Bengal No. 518P, dated 2nd February 1891.
		Hazat establishment	.....	228	.....	.....	.....		228	228	228	
		Cantonment Magistrate's establishment—										
11	11	Clerks	3,267	4,795	2,729	829	3,558		4,579	4,579	4,579	Decrease due to appointment on reduced pay.
10	10	Servants		624					624	624	624	
		Honorary Magistrate's establishment	9,719	8,466	5,253	5,559	10,812		9,510	10,410	10,710	Increase due to additional appointments sanctioned in Government of Bengal No. 3974, dated 24th August 1891, No. 33-E/3-4, dated 19th November 1890; No. 3456, dated 27th July 1891; No. 4131, dated 21st September 1891; No. 608J—D, dated 24th October 1891; No. 3839, dated 27th August 1891.
		Temporary establishment	195	644	116	73	189		841	500	500(c)	
				4,41,800						4,49,222	4,49,522	
		Deduct—Probable savings		20,800						9,222	9,522	
		Total Establishment	4,33,448	4,21,000	2,19,351	2,18,003	4,37,354		4,48,663	4,40,000	4,40,000	(c) Reduced on actuals.
		Allowances.										
		Moiety of "travelling allowance" of officers transferred from "3—Land Revenue—Charges of District Administration—General Establishments	62,382	59,000	39,951	23,216	63,167		.....	61,500	61,500	
		Travelling allowance of establishment	12,876	18,000	7,469	6,471	13,938		10,001	15,000	15,000	Reduced with reference to actuals.
		House allowance	3,733	3,500	2,233	1,557	3,790		1,250	3,500	3,500	
		Total Allowances ...	78,991	80,500	49,644	31,251	10,895		11,251	80,000	80,000	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CRIMINAL COURTS—*concluded.*										
Supplies and Services.										
Process-serving charges	8,183	7,000	5,494	2,457	7,951		8,613 1,470	9,060	9,060	
Purchase of boat	.....	1,500	.....	.....	.....		1,500	1,500	1,500	
Diet-money to witnesses	22,419	23,062	10,382	13,085	23,467		23,977	24,000	24,000	
Repair of steamers	.....	500	.....	.....	.....		340	.....	.....	
Value of stores	.....	.....	.....	.....	.....		.....	.....	.....	
Keep of elephants	7,280	6,316	3,991	2,642	6,633		1,920	6,000	6,000	
Petty construction and repairs ...	4,710	.....	2,253	2,580	4,833		3,410	A1,000	1,000	Shown separately from the contract; represents provision of Rs. 1,000 for the construction of a residence for the Khond Mehal Tehsildar, sanctioned in Bengal
Contingencies.										
Remuneration to copyists	53,771	56,000	26,408	32,066	58,474		51,206	55,000	55,000	Government No. $\frac{K}{2}$ 2, dated 13th August 1888.
Rents, rates and taxes	7,660	11,722	4,403	4,113	8,516		12,331	12,500	12,500	
Telegram charges	2,249	.....	1,256	1,632	2,888		.....	A	A	The Magistrate of 24-Pergunnahs provided Rs. 2,060 for laying on gas and marble flagging in his official residence. The amount has been omitted as the work should be undertaken by the Public Works Department, and in absence of orders from Government, to make provision for the charge here.
Postage charges	21,569	.....	11,277	10,502	21,779		.....	A	A	
Section-writing	198	400	11	129	140		894	400	400	
Purchase of furniture	5,767	.....	3,787	2,265	6,052		.....	A	A	
Purchase of books and publications	218	.....	205	17	222		20	84	84	
Ditto of tents	2,134	34,219	2,067	176	2,243		.....	11,406	11,406	Sanctioned in Bengal Government Resolution, dated 9th January 1891, referred to in paragraph 5 of Bengal Government Resolution No. 596, dated 29th January 1891. As the probable expenditure in 1891-92 cannot now be ascertained, a third of the entire sum has been provided for.
Office expenses and miscellaneous	41,468	74,000	21,400	19,441	40,841		2,138	73,000	73,000	
Regrant of savings under contract contingencies	.....	1,084	.....	.....	.....		.....	1,740	1,740	
Total Supplies and Services and Contingencies	1,77,566	2,09,803	92,934	91,105	1,84,039		1,07,819	1,95,690	1,95,690	The items marked A represent contract contingent items.
PROCESS-SERVING ESTABLISHMENT.										The fixed contract allotment Rs. 77,000 plus Rs. 2,000 for regular contingencies *less* Rs. 6,000 for charges on account of country stationery have been provided for.
NUMBERS. 1891-92. / 1892-93.										
1,273 / 1,273 Peons	92,363	1,04,052	46,519	45,936	92,455		1,03,884	1,03,884	1,03,884	
Extra peons	12,862	11,560	6,552	7,147	13,699		13,400	13,400	13,400	
Travelling allowances	53	40	53	.....	53		1,510	40	40	
Contingencies ...	.....	10	.....	.....	.....		935	.....	.....	
Deduct—Probable Savings	.....	1,15,662 8,965	.....	.....	.....		.....	1,17,324 17,324	1,17,324 10,324	
Total Process-serving Establishment ...	1,05,278	1,06,697	53,124	53,083	1,06,207		1,19,729	1,00,000	1,07,000	
SUB-DIVISIONAL ESTABLISHMENT.										
Moiety of Sub-Deputy Magistrate's salaries and establishment transferred from "3, Land Revenue—Charges of District Administration—Sub-divisional Establishments"	1,02,946	1,10,160	51,393	49,800	81,193		1,10,310	1,07,310	1,07,310	
Allowances.										
Travelling allowances	11,570	10,840	5,505	6,265	11,770		11,000	11,000	11,000	
Total Sub-divisional Establishments	1,14,516	1,21,000	56,898	56,065	92,963		1,21,310	1,18,310	1,18,310	
Total Criminal Courts ..	21,87,647	22,19,000	11,30,183	10,98,145	22,28,328		8,08,772	22,35,000	22,45,000	
PLEADERSHIP EXAMINATION CHARGES.										
Establishment.										
Clerks ... ... / Servants	299	.....	209	150	359		.....	.....	.....	
Supplies and Services.										
Fees to Examiners	5,368	.....	1,171	5,631	6,802		.....	.....	.....	
Contingencies.										
Office expenses and miscellaneous	35	.....	.....	461	461		.....	.....	.....	
Total Pleadership Examination Charges	5,702	7,000	1,380	6,242	7,622		8,000	8,000	8,000	
Refunds.										
Fees and forfeitures ... ... / Criminal fines	1,15,079	1,00,000	48,931	66,770	1,15,701		.....	1,15,000	1,15,000	Based on actuals.
Total Refunds ...	1,15,079	1,00,000	48,931	66,770	1,15,701		.....	1,15,000	1,15,000	

E. J. H.—Reg. No. 7407C—143—11-2-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 23RD JANUARY 1892.

RESOLUTION No. 462.

READ—

Memorandum from the Accountant-General, Bengal, No. 459Bt., dated the 22nd December 1891, submitting the estimates of Receipts and Expenditure under Law and Justice—Courts of Law—for the year 1892-93.

RECEIPTS.

The total receipts for 1892-93 have been estimated by the Accountant-General at Rs. 8,50,000 against Rs. 8,96,409, the actuals of 1890-91. The actuals include a special credit of Rs. 58,000 on account of value of Court-fee stamps paid into the Purneah treasury under orders of the Board of Revenue. The Accountant-General's estimate is accepted.

EXPENDITURE.

2. The following table compares the Accountant-General's estimates of expenditure for 1892-93 with the sanctioned grants for 1891-92 and the actuals of 1890-91 :—

HEADS.	Actuals, 1890-91.	Sanctioned grants, 1891-92.	Budget estimates, 1892-93.
	Rs.	Rs.	Rs.
High Court	11,27,490	11,10,000	11,35,000
Law Officers	2,62,436	2,72,000	2,77,000
Coroner's Court	13,790	13,000	13,000
Presidency Magistrates, &c. ...	59,286	63,000	63,000
Civil and Sessions Courts ...	42,58,839	45,17,000	43,40,000
Courts of Small Causes ...	2,08,999	2,04,000	1,94,000
Criminal Courts	21,87,647	22,19,000	22,35,000
Pleadership Examination charges	5,702	7,000	8,000
Refunds	1,15,079	1,00,000	1,15,000
Total ...	82,39,268	85,05,000	83,80,000

3. *Law Officers.*—Under the sub-head "Supplies and services" subordinate to "Mofussil establishment," the Accountant-General has made a provision of Rs. 10,000 for fees to pleaders in civil suits, against Rs. 9,000, the sanctioned grant for the current year. The actuals of 1890-91 and those of the twelve months ending September 1891 amounted to Rs. 14,862 and Rs. 15,792 respectively. In view of these actuals, the provision under this sub-head will be raised to Rs. 15,000.

4. *Civil and Sessions Courts.*—A provision of Rs. 4,32,000 has been made by the Accountant-General for the salary of fifteen first grade District and Sessions Judges calculated at Rs. 2,500 a month, less 4 per cent. deduction for annuity. The salary of one of these Judges, Baboo Brojendra Coomar Seal, is however, only Rs. 1,600, and the provision will therefore be reduced to Rs. 4,22,400. The number of the second grade District and Sessions Judges is 14, and not 13 as entered in the budget. The estimate under this head will accordingly be raised from Rs. 2,99,520 to Rs. 3,22,560. The Accountant-General's estimate, on the other hand, includes a provision of Rs. 15,360 for the pay of an Assistant Judge, but as this appointment no longer exists, the provision will be omitted. The Accountant-General has reduced the local estimate under "Temporary Establishment of District and Sessions Judges" from Rs. 15,142 to Rs. 11,900, with reference to the actuals of 1890-91, amounting to Rs. 10,850. The actuals of the twelve months ending September 1891 were, however, Rs. 13,500, and those of the first six months of 1891-92 were Rs. 7,813. In view of these figures, the Accountant-General's estimate under this head will be raised to Rs. 14,900. No provision has been made in the budget for "Improvement of the Ministerial Establishment of the Civil Courts." Provisional orders have already been passed on the

subject, the effect of which will be an increase of expenditure amounting to Rs. 11,310. This amount will accordingly be entered in the estimate. Considering that all the additional courts recently sanctioned by the Secretary of State will be opened during the ensuing year, the Accountant-General's deduction of Rs. 75,480 as probable savings from "Salaries and Establishment of Civil and Sessions Courts" appears to be too large, and a deduction of Rs. 49,766 only will be made. The Mofussil Courts of Small Causes having been abolished, the provision of Rs. 11,896 for the establishment of these courts, entered under the head "Courts of Small Causes," will no longer be shown under that head, but included in the estimate for the establishment of Munsifs, who will do the work hitherto entrusted to these Small Cause Courts. The estimate under "Establishment of Munsifs" will therefore be raised from Rs. 4,47,000 to Rs. 4,58,896.

5. *Criminal Courts.*—The Accountant-General has made no provision for the pay of the appointment of the Assistant to the Superintendent, Tributary Mehals, which is retained in addition to that of the Magistrate recently sanctioned for the Tributary Mehals. The pay of the post has been fixed at Rs. 300 a month, and a provision of Rs. 3,600 will accordingly be made in the estimate for next year. The Accountant-General has placed the estimate of Honorary Magistrates' establishment for next year at Rs. 10,410. The estimate will be raised by Rs. 300, so as to include the charges on account of the pay of a peon on Rs. 5 a month, and that of a mohurir on Rs. 20 a month recently sanctioned for the Cuttack and Rungpore Benches respectively. Under "Process-serving establishment" the Accountant-General has made a provision of Rs. 1,17,324 from which he has deducted Rs. 17,324 on account of savings. The actuals under this head for the year 1890-91 amounted to Rs. 1,05,278, and those of the 12 months ending 30th September 1891 to Rs. 1,06,209, the deduction for savings will accordingly be reduced to Rs. 10,324, and the total grant under this head will stand at Rs. 1,09,000.

6. The fluctuations in the estimates under the remaining heads and sub-heads of expenditure have been fully explained in the budget, and the estimates are accepted. The grants under the various heads sanctioned in accordance with the above remarks will stand as follow:—

	Rs.
High Court	11,35,000
Law Officers	2,82,000
Coroner's Court	13,000
Presidency Magistrates, &c.	63,000
Civil and Sessions Courts	43,90,000
Courts of Small Causes	1,82,000
Criminal Courts	22,45,000
Pleadership Examination charges	8,000
Refunds	1,15,000
Total ...	84,33,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Judicial Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 463-64F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The 25th January 1892.

C. E. G.—Reg. No. 7242C—143—26-1-92.

BENGAL PROVINCIAL SERVICES.

[FILE F $\frac{1\text{-E}}{18}$.]

No. 437Bt., dated Fort William, the 7th December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

JAIL BUDGET ESTIMATE FOR 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Inspector-General of Jails.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails.												
Hire of convicts ... ... / Miscellaneous	2,836	5,000	1,264	2,884	4,148	.....	.....	.....	3,000	4,000		The sanctioned estimate for 1891-92 has been reduced with reference to actuals.
Total Jails ...	2,836	5,000	1,264	2,884	4,148	.....	.....	.....	3,000	4,000		
Jail manufactures	7,64,578	11,00,000	5,83,382	1,72,348	7,55,730	.....	.....	.....	11,14,000	8,56,000		The only explanation given by the Inspector-General for the large increase under this head in his estimates, is that it is "on account of increased demand for raw materials."
Total ...	7,67,414	11,05,000	5,84,646	1,75,232	7,59,878	.....	2,45,000	8,50,000	11,17,000	8,60,000	9,00,000	
												The actual receipts in past years were as follow:— Rs. 1885-86 ... 7,76; 1886-87 ... 7,39; 1887-88 ... 7,06; 1888-89 ... 7,67; 1889-90 ... 8,57; 1890-91 ... 7,67. The Inspector-General's estimate, therefore, appears, with reference to these actuals, to be much too high, and there is no sign, as far as the actuals of the present year have been recorded, of an enhancement of receipts under this head. I would therefore reduce his estimate to 8,60, which is equal to the highest figure yet recorded.
ABSTRACT OF EXPENDITURE.												
Jails.												
Superintendence	55,672	51,912	26,189	24,934	51,123	.....	.....	.....	52,782	52,682	52,682	Decrease due to the appointments of two Assistant Superintendents having been absorbed, and to smaller provision for supplies and services.
Presidency Jail	1,09,454	98,750	57,130	33,354	90,484	.....	.....	.....	1,02,154	1,01,254	1,01,254	
Central Jails	4,70,001	4,67,209	2,67,247	1,99,206	4,66,453	.....	.....	.....	4,75,775	4,50,000	4,55,500	
District Jails	4,71,281	5,24,476	2,79,381	1,89,657	4,69,038	.....	.....	.....	5,54,954	4,89,454	5,05,954	Decrease due to smaller provision under supplies and services.
Lock-ups	1,13,929	1,19,224	58,073	57,146	1,15,219	.....	.....	.....	1,25,668	1,21,382	1,21,382	
Reformatory Schools	32,186	34,429	15,471	18,077	33,548	.....	.....	.....	39,555	38,228	38,108	Increase due to larger provision for supplies and services.
Total Jails ...	12,52,533	12,96,000	7,03,491	5,22,374	12,25,865	.....	43,000	.....	13,50,888	12,53,000	12,74,880	
Jail manufactures ... ... / Refunds	7,87,704	9,00,000	3,28,437	4,19,743	7,48,180	.....	80,000	.....	9,24,680	8,20,000	8,67,000	Decrease for purchase of raw materials partly counterbalanced by larger provision made for cost of machinery, &c.
Add for rounding ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,41,880 / 120	
GRAND TOTAL ...	20,40,237	21,96,000	10,31,928	9,42,117	19,74,045	.....	1,23,000	20,00,000	22,75,568	20,73,000	21,42,000	

GRANT 19B.—LAW AND JUSTICE—JAILS.

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		JAILS.										
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General (2,000) ..	A27,285	24,000	11,967	11,877	23,844		24,000	24,000	24,000	A Increase due to privilege leave absences.
1	1	Personal Assistant to Inspector-General ( ) ...	A6,567	6,000	3,647	2,170	5,817		6,000	6,000	6,000	
		Total Salaries	33,852	30,000	15,614	14,047	29,661		30,000	30,000	30,000	
		Establishment.										
1	1	Clerk (on 200) ..	14,152	2,400	7,382	7,389	14,771		2,400	2,400	2,400	
25	25	Clerks (less than 200) ...		12,780					13,158	13,158	13,158	Increase due to annual increment.
8	8	Servants ..	752	732	362	380	742		744	744	744	Allowance of one rupee per month to the durwan for supplying water, hitherto included under contingencies, now provided for under this head.
		Temporary establishment ..		..	.. ...	60	60		180	180	180	Inspector-General's estimate retained.
		Total Establishment	15,704	15,912	7,744	7,829	15,573		16,482	16,482	16,482	
		Allowances.										
		Travelling allowances	3,032	3,200	1,639	1,599	3,238		3,200	3,200	3,200	
		Contingencies.										
		Postage charges	1,216	1,400	584	879	1,463		1,400	1,400	1,400	
		Telegram charges	218	200	119	148	267		200	200	200	
		Office expenses and miscellaneous	1,620	1,200	489	432	921		1,500	1,400	1,400	Increased with reference to actuals.
		Total Contingencies ...	3,084	2,800	1,192	1,459	2,651		3,100	3,000	3,000	
		Total Superintendence ...	55,672	51,912	26,180	24,934	51,123		52,782	52,682	52,682	
		SALARIES.										
		Presidency Jail.										
1	1	Superintendent (900)	23,744	10,800	12,143	10,587	22,730		10,800	10,800	10,800	
1	1	Deputy Superintent (350) ...		6,000					4,200	4,200	4,200	The present incumbent draws the minimum pay.
1	1	Jailor (300) ...		3,480					3,660	3,660	3,660	Increase due to increment.
1	1	Deputy Jailor (50)		600					600	600	600	
3	3	Assistant Jailors (40—50) ..		1,608					1,596	1,596	1,596	
				22,488								
		Deduct—Probable Savings ...	.....	488	.. ...	.....	.....		.....	.....	.....	
		Total Presidency Jail ...	23,744	22,000	12,143	10,587	22,730		20,856	20,856	20,856	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		JAILS—*contd.*										
		SALARIES—*contd.*										
		Central Jails.										
5	5	Superintendents (1,050, 4—850)		53,400					53,400	53,400	53,400	
6	6	Medical Officers (300, 150, 4—100)		10,200					10,200	10,200	10,200	
3	3	Deputy Superintendents (600, 540, and 410) ...		17,640					18,600	18,600	18,600	Increase due to annual increment.
3	1	Assistant Superintendents (400)	1,06,701	11,400	51,023	53,663	1,04,686		4,800	4,800	4,800	Provision made by Inspector-General for one appointment only, the other two appointments having been absorbed on the retirement of officers.
6	6	Jailors (275, 245, 225, 205, 195 and 185) ..		14,760					15,960	15,960	15,960	Increase due to annual increment.
7	7	Deputy Jailors (50—40) ...		4,788					4,848	4,848	4,848	Ditto ditto.
17	17	Assistant Jailors (40—50) ...		9,420					9,348	9,348	9,348	Decrease due to appointments on reduced pay.
				1,21,608						1,17,156	1,17,156	
		Deduct—Probable Savings ...		915						775	775	
		Total Central Jails ...	1,06,701	1,20,693	51,023	53,663	1,04,686		1,17,156	1,16,381	1,16,381	
		District Jails.										
39	39	Superintendents (16—100, 16—75, 6—50 and 30)		37,260					37,560	37,560	37,560	Provision made with reference to salaries drawn by the present incumbents.
23	24	Jailors (3—175, 160, 155, 3—135, 6—125, 110, 3—105, 2—100, 2—80 and 2—75)	97,397		49,525	45,502	95,027		35,160	35,160	35,160	Ditto ditto.
41	41	Assistant Jailors (40—50) ...		37,440					23,280	23,280	23,280	Increase due to annual increment.
				22,884								
		Deduct—Probable Savings ...		97,584								
				124								
		Total District Jails ..	97,397	97,460	49,525	45,502	95,027		96,000	96,000	96,000	
		Reformatory Schools.										
1	1	Superintendents (500—400) ..		3,720					3,840	3,840	3,840	Increase due to annual increment.
1	1	Superintendent (100)	8,087	1,200	3,920	3,850	7,770		1,200	1,200	1,200	
1	1	Deputy Superintendent (250) ..		3,000					3,000	3,000	3,000	
		Total Reformatory Schools ...	8,087	7,920	2,920	3,850	7,770		8,040	8,040	8,040	
		Total Salaries ...	2,35,929	2,48,073	1,16,611	1,13,602	2,30,213		2,42,052	2,41,277	2,41,277	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CLERICAL, EDUCATIONAL, AND MECHANICAL ESTABLISHMENTS.										
		Lock-ups.										
3	3	Clerks	406	120	167	234	401		120	360	360	Includes the allowances of two clerks for the Barrackpur and Dum-Dum Sub-Jails, sanctioned in Bengal Government No. 2827, dated 16th June 1891, and No. 2647P, dated 31st July 1891, repectively.
		Reformatory Schools.										
5	5	Clerks	1,565	1,968					1,992	1,992	1,992	Increase due to annual increment.
1	1	Store-keeper ...	.....	360					360	360	360	
3	3	Masters ...	2,040	1,320					1,320	1,320	1,320	
1	1	Blacksmith ...		360	2,333	2,401	4,734		360	360	360	
1	1	Carpenter ...	884	300					300	300	300	
1	1	Book-binder ...		240					240	240	240	
1	1	Tinsmith ...		240					240	240	240	
	1	Drill Instructor	.....	.....	.....	.....	.....		36	36	36	Sanctioned in Bengal Government Resolution No. 4752, dated 12th November 1891.
		Total Clerical, &c., establishment	4,489	4,788	2,333	2,401	4,734		4,848	4,848	4,848	
		WARDER ESTABLISHMENT.										
		PRESIDENCY JAIL.										
		Europeans.										
4	4	Fixed warders ... Reserve warders		5,040					5,040	5,040	5,040	
		Natives.	14,246		7,165	7,418	14,583					
53	53	Fixed warders ...		7,440					7,440	7,440	7,440	
16	16	Reserve warders		2,256					2,256	2,256	2,256	
		Total Presidency Jail	14,246	14,736	7,165	7,418	14,583		14,736	14,736	14,736	
		Central Jails.										
231	231	Fixed warders ...	37,110	24,744	18,688	18,240	36,928		24,681	24,681	24,681	Provision made with reference to salaries drawn by present incumbents.
105	105	Reserve warders		12,438					12,444	12,444	12,444	
		Total Central Jails	37,110	37,182	18,688	18,240	36,928		37,125	37,125	37,125	
		District Jails.										
620	627	Fixed warders ...	81,859	68,196	40,743	41,801	82,544		69,516	69,516	69,516	Increased provision made by Inspector-General for raising the status of the Motihari and Tipperah District Jails, Proposals regarding which, the Inspector-General states, are now before Government.
154	160	Reserve warders		16,956					17,868	17,868	17,868	
		Total District Jails	81,859	85,152	40,743	41,801	82,544		87,384	87,384	87,384	
		Lock-ups.										
432	432	Fixed warders ... Reserve warders	47,109	40,503	23,723	23,785	47,508		47,241	47,241	47,241	Provision made with reference to salaries drawn by present incumbents.
	46	Apprentice warders at Rs. 3	.....	.....	.....	.....	.....		1,656	1,656	1,656	Sanctioned in Bengal Government No. 3400, dated 6th November 1891.
		Total Lock-ups	47,109	40,503	23,723	23,785	47,508		48,897	48,897	48,897	

GRANT 19B—LAW AND JUSTICE—JAILS—*continued.*

Number 1891-92.	Number 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		MENIAL AND OTHER ESTABLISHMENTS—*contd.*										
		Reformatory Schools.										
30	30	Fixed warders...	3,028	3,408	1,517	1,615	3,132		3,408	3,408	3,408	
		Total Warder Establishment	1,83,352	1,89,981	91,836	92,859	1,84,695		1,91,550	1,91,550	1,91,550	
		MENIAL AND OTHER ESTABLISHMENTS.										
		Presidency Jail										
4	2	Servants ...	173	384	96	16	112		192	192	192	Two cooks attached to the Civil Ward of the Presidency Jail, discharged.
		Central Jails.										
16	13	Servants... ...	757	1,068	304	356	660		948	948	948	Three servants attached to the Alipore Central Jail, discharged.
		Temporary establishment ...	.....	500	.....	.....	.....		A500	.....	.....	A provision on this account does not appear to be necessary.
		Total Central Jails ...	757	1,565	304	356	660		1,048	948	948	
		District Jails.										
5	7	Servants... ... Extra and temporary establishment ...	1,212	264 1,000	673	724	1,397		360 950	360 E950	360 950	Two additional carters, one at Hazaribagh and the other at Palamow, sanctioned in Bengal Government No. 3991, dated 7th August 1891, and No. 2386, dated 13th July 1891, respectively.
		Total District Jails	1,212	1,264	673	724	1,397		1,310	1,310	1,310	B Inspector-General's estimate retained.
		Lock-ups.										
5	5	Servants... ... Extra and temporary establishment ..	2,463	324 2,662	1,197	1,219	2,416		324 2,762	324 2,676	324 2,676	
		Total Lock-ups...	2,463	2,986	1,197	1,219	2,416		3,086	3,000	3,000	
		Reformatory Schools.										
3	4	Cooks and mehters	191	264	95	197	292		360	360	360	One aditional mehter sanctioned in Bengal Government No. 4399, dated 7th October 1891, for the Alipore Reformatory School.
		Total Menial and other Establishments ...	4,796	6,466	2,365	2,512	4,877		6,396	5,810	5,810	
		Allowances.										
		House allowance (Central Jails)	1,595	1,800	900	690	1,590		1,800	1,800	1,800	
		Travelling allowances.										
		Presidency Jail	757	725	699	674	1,373		725	725	725	Includes allowance to the Chaplain visiting the Presidency Jail.
		Central Jails	1,930	3,000	369	1,122	1,491		3,000	2,000	2,500	Reduced with reference to actuals.
		District ,, ...	3,070	2,600	1,581	1,665	3,246		2,600	3,000	3,000	Increased with reference to actuals.
		Lock-ups	1,674	1,180	928	729	1,657		1,400	1,600	1,600	Ditto dito.
		Reformatory Schools	129	30	70	.....	70		30	32	32	
		Total Allowances ...	9,155	9,335	4,547	4,880	9,427		9,555	9,157	9,657	

GRANT 19B.—LAW AND JUSTICE—JAILS—*contd.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
SUPPLIES AND SERVICES.										
Presidency Jail.										
Rations (1,270 prisoners) ...	47,000	35,500	22,837	6,830	29,667		38,000	38,000	38,000	Based at an average rate of Rs. 30 per head.
Clothing and bedding (1,270 prisoners)	1,036	2,000	43	116	159		4,500	3,000	3,000	Based on actuals.
Petty construction and repairs	3,455	3,400	2,239	1,934	4,173		3,400	4,000	4,000	
Moving prisoners	879	750	511	176	687		800	800	800	
Ordnance store	.....	100	.....	.....	.....		100	100	100	
Miscellaneous	6,041	5,000	3,775	3,015	6,790		6,000	6,000	6,000	
Total Presidency Jails ...	58,471	46,750	29,405	12,071	41,476		52,800	51,900	51,900	
Central Jails.										
Rations (7,000 prisoners) ...	1,75,005	1,75,000	97,299	76,873	1,74,172		1,89,000	1,80,000	1,85,000	The Inspector-General's estimate has been based at an average rate of Rs. 27 per head, as he apprehends that the price of food-grains will rise, but with reference to past actuals his estimate has been reduced, though not to the extent which the actuals point to.
Clothing and bedding (7,000 prisoners)	16,356	25,500	13,730	104	13,834		25,500	*a*17,000	17,000	*a* Reduced with reference to actuals.
Petty construction and repairs	4,898	9,000	3,160	3,976	7,136		9,000	7,000	7,000	
Moving prisoners	9,109	10,000	4,536	3,049	7,585		10,000	9,000	9,000	
Cost of Europe stores	40,764	.....	33,155	15,341	48,496		.....	.....	.....	
Ordnance stores	422	1,000	422	.....	422		1,000	1,000	1,000	
Miscellaneous	41,372	45,000	27,204	9,396	36,600		43,000	40,000	40,000	
Total Central Jails ...	2,87,926	2,65,500	1,79,596	1,08,739	2,88,245		2,77,500	2,54,000	2,59,000	
District Jails.										
Rations (7,910 prisoners) ...	1,50,558	1,70,000	1,01,535	47,877	1,49,412		1,98,000	1,60,000	1,75,000	The Inspector-General explains that provision has been made for 7,910 prisoners at an average rate of Rs. 25 per head, owing to the high price of food-grains; but in view of the actuals for 1890-91 and for the 12 months ended September 1891, his estimate appears to be too high. I have therefore reduced it to Rs. 1,60,000, which allows for an increase of about Rs. 10,000 over the actuals of 1890-91 and of the 12 months ended September 1891.
Clothing and bedding (7,910 prisoners)	19,864	27,500	19,056	825	19,881		27,500	*b*20,000	20,000	*b* Reduced with reference to actuals.
Petty construction and repairs	9,720	15,000	4,929	5,725	10,654		15,000	*b*11,000	11,000	
Moving prisoners	10,040	9,000	4,855	3,169	8,024		9,000	9,000	9,000	
Cost of land	745	1,000	745	1,222	1,967		5,000	1,000	2,500	
Ordnance stores	1,767	1,000	1,767	.....	1,767		1,500	1,500	1,500	
Tread mills	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	54,124	68,000	32,164	19,066	51,230		64,000	55,000	55,000	Ditto ditto.
Total District Jails ...	2,46,818	2,91,500	1,65,051	77,884	2,42,935		3,20,000	2,57,500	2,74,000	
Lock-ups.										
Rations (859 prisoners) ...	24,408	25,000	11,690	12,297	23,987		25,000	25,000	*c* 25,000	
Clothing and bedding (859 prisoners)	525	2,000	519	25	544		2,000	1,000	1,000	Reduced with reference to actuals.
Petty construction and repairs	3,939	4,000	1,241	3,140	4,381		7,100	5,000	5,000	
Moving prisoners	5,608	5,000	2,514	2,829	5,343		6,000	6,000	6,000	
Diet to prisoners in the Calcutta lock-up	556	1,800	556	.....	556		1,800	1,000	1,000	Ditto ditto.
Conveyance of lock-up guards	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	10,987	10,000	7,189	3,861	11,050		12,500	12,000	12,000	Increased with reference to actuals.
Total Lock-ups ...	46,023	47,800	23,709	22,152	45,861		54,400	50,000	50,000	
Reformatory Schools.										
Rations	6,827	12,000	3,457	6,930	10,387		14,000	12,000	12,000	
Clothing and bedding	11	950	5	171	176		1,400	1,400	1,400	
Petty construction and repairs	196	500	59	204	263		2,200	2,200	2,200	Increased provision made to meet the outlay on the additional accommodation needed in the Hazaribagh Reformatory School.
Prisoner transfer charges ...	159	200	72	174	246		.....	.....	.....	
Cost of Europe stores	2,287	.....	12	.....	12		.....	.....	.....	
Miscellaneous	4,578	3,000	2,984	1,740	4,724		4,000	4,000	4,000	
Total Reformatory Schools ...	14,058	16,650	6,589	9,219	15,808		21,600	19,600	19,600	
Total Supplies and Services	6,53,296	6,68,200	4,04,260	2,30,065	6,34,325		7,26,300	6,33,000	6,54,500	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITAL CHARGES.										
		Presidency Jail.										
1	1	Hospital Assistant		1,080	785	480	1,265		840	840	840	Rewards to Hospital Assistants separately provided for, *vide* remark above.
1	1	Compounder ...		240	39	80	119		240	240	240	
		Rewards to Hospital Assistant	7,274	.....	.....	.....	.....		240	240	240	
		Medical stores ...		500	855	3	858		900	900	900	
		Hospital expenses		7,500	2,891	944	3,835		6,000	6,000	6,000	
		Total Presidency Jails	7,274	9,320	4,570	1,507	6,077		8,220	8,220	8,220	
		Central Jails.										
7	7	Hospital Assistants	3,081	4,236	1,413	1,429	2,842		2,916	2,916	2,916	Ditto ditto.
6	6	Compounders ...	1,006	960	495	573	1,068		960	960	960	
		Rewards to Hospital Assistants	905	.....	905	.....	905		1,500	1,500	1,500	
		Medical stores ...	1,269	1,500	851	48	899		1,500	1,500	1,500	
		Hospital expenses	17,178	19,500	7,535	8,610	16,145		19,500	19,500	19,500	
		Total Central Jails	23,439	26,196	11,199	10,660	21,859		26,376	26,376	26,376	
		District Jails.										
39	39	Hospital Assistants	11,231	14,300	5,304	5,781	11,085		12,000	12,000	12,000	Ditto ditto.
		Rewards to Hospital Assistants	2,740	.....	2,740	.....	2,740		3,260	3,260	3,260	
		Medical stores ...	1,186	1,500	1,138	1,719	2,857		1,500	1,500	1,500	
		Hospital expenses	13,200	18,400	5,646	7,881	13,527		18,400	15,000	15,000	Reduced with reference to actuals.
		Total District Jails	28,357	34,200	14,828	15,381	30,209		35,160	31,760	31,760	
		Lock-ups.										
87	85	Hospital Assistants	13,247	13,860	6,659	7,402	14,061		14,340	14,100	14,100	Rs. 240 allowance to clerks for the Barrackpore and Dum Dum Sub-Jails have been provided for under "clerks," &c. Lock-up, *vide* page 9.
		Medical stores...	41	300	41	.....	41		300	300	300	
		Hospital expenses	506	600	220	564	784		600	600	600	
		Total Lock-ups	13,794	14,760	6,920	7,966	14,886		15,240	15,000	15,000	
		Reformatory Schools.										
2	2	Hospital Assistants	517	600	246	281	527		540	540	420	
		Medical stores...	.....	.....	.....	.....	.....		.....	.....	.....	
		Hospital expenses	602	490	155	188	343		450	450	450	
		Total Reformatory Schools	1,119	1,090	401	469	870		990	990	870	
		Total Hospital Charges ...	73,983	85,566	37,918	35,983	73,901		85,986	82 346	82,226	
		CONTINGENT CHARGES.										
		Postage Charges.										
		Presidency Jail	88	100	45	69	114		100	100	100	
		Central Jails	1,072	900	573	514	1,087		1,100	1,100	1,100	
		District "	1,872	1,700	1,007	1,030	2,037		1,800	1,800	1,800	
		Lock-ups	640	600	293	379	672		700	700	700	
		Reformatory Schools	61	50	30	36	66		50	50	50	
		Total Postage Charges ...	3,733	3,350	1,948	2,028	3,976		3,750	3,750	3,750	
		Telegram Charges.										
		Presidency Jail	1	25	.....	10	10		25	25	25	
		Central Jails	156	270	98	162	260		270	270	270	
		District "	155	200	35	226	261		200	200	200	
		Lock-ups	23	25	11	14	25		25	25	25	
		Reformatory Schools	2	.....	.....	3	3		.....	.....	.....	
		Total Telegram Charges	337	520	144	415	559		520	520	520	
		Rents, Rates, and Taxes.										
		Presidency Jail	4,700	4,010	3,007	1,002	4,009		4,500	4,500	4,500	
		Central Jails	9,315	10,000	4,587	5,060	9,647		10,000	10,000	10,000	
		District "	10,541	10,000	5,938	5,444	11,382		10,500	10,500	10,500	
		Lock-ups	1,797	2,000	1,125	668	1,793		1,800	1,800	1,800	
		Reformatory Schools	1,032	229	516	287	803		229	900	900	
		Total Rents, Rates, and Taxes	27,385	26,239	15,173	12,461	27,634		27,029	27,700	27,700	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CONTINGENT CHARGES—*continued.*										
Office Expenses and Miscellaneous.										
Presidency Jail	.....	700	.....	.....	.....		.....	.....	.....	Provision made under Supplies and Services—Miscellaneous.
Central Jails	.....	100	.....	.....	.....		.....	.....	.....	
District ,, ...	.....	400	.....	.....	.....		.....	.....	.....	
Lock-ups	.....	250	.....	.....	.....		.....	.....	.....	
Reformatory Schools	.....	.....	.....	.....	.....		.....	.....	.....	
Total Office Expenses and Miscellaneous	.....	1,450					.....	.....	.....	
Total Contingent Charges	31,455	31,559	17,265	14,904	32,169		31,299	31,970	31,970	
Total Superintendence ...	55,672	51,912	26,189	24,934	51,123		52,782	52,682	52,682	
,, Presidency Jail ...	1,09,454	98,750	57,130	33,354	90,484		1,02,154	1,01,254	1,01,254	
,, Central Jails ...	4,70,001	4,67,209	2,67,247	1,99,206	4,66,453		4,75,775	4,50,000	4,55,500	
,, District ,, ...	4,71,281	5,24,476	2,79,381	1,89,657	4,69,038		5,54,954	4,89,454	5,05,954	
,, Lock-ups ...	1,13,929	1,19,224	58,073	57,146	1,15,219		1,25,668	1,21 382	1,21,382	
,, Reformatory Schools	32,196	34,429	15,471	18,077	33,548		39,555	38,228	38,108	
Total Jails ...	12,52,533	12,96,000	7,03,491	5,22,374	12,25,865		13,50,888	12,53,000	12,74,880	
JAIL MANUFACTURES.										
Salaries.										
Superintendent of the Jail Manufactures (850)	10,100	10,200	5,100	6,660 A	11,760		10,200	10,200	10,200	A Increase due to privilege leave absences.
Clerical, Mechanical, &c., Establishment.										
Manager of Jail Depôt at Calcutta (150—200)	2,654	2,400	1,454	1,200	2,654		2,400	2,400	2,400	
Pay of artizans, &c.—Presidency Jail	28,005	108	14,949	14,142	29,091		.....	.....	.....	
Pay of artizans, &c.—Central Jails		27,415					26,954	26,954	26,954	
Pay of artizans, &c.—District Jails		1,990					1,840	1,840	1,840	
Trade Instructors of the Reformatory Schools	1,410	1,860	646	604	1,250		1,650	1,650	1,650	
Printer	.....	240	.....	.....	.....		360	360	360	
Total Clerical, &c., Establishment	32,069	34,013	17,049	15,946	32,995		33,204	33,204	33,204	
Warder Establishment.										
NUMBERS. 1891-92. 1892-93.										
1 1 Second class Head Warder of the Reformatory Schools ...	478	180	243	116	359		180	180	180	
3 3 Extra Warders	.....	300	.....	.....	.....		300	300	300	
	474	480	243	116	359		480	480	480	
Menial and other Establishment.										
4 4 Servants of the Jail Depôt at Calcutta ...	231	396	123	205	328		396	393	396	
Allowances.										
Travelling expenses of the Superintendent, Jail Depôt at Calcutta	1,518	1,800	652	811	1,463		1,800	1,720	1,720	
Supplies and Services.										
Purchase of Raw Materials—										
Presidency Jail	7,27,565	15,000	2,98,721	3,65,370	6,64,091		15,000	7,30,000	7,75,000	The outlay in past years was as follows— 1885-86 ... 4,95; 1886-87 ... 5,17; 1887-88 .. 4,46; 1888-89 ... 5,79; 1889-90 ... 5,07; 1890-91 ... 7,27. With reference to the outlay in past years, I have reduced the Inspector-General's estimate to 7,30.
Central Jails		6,50,000					6,50,000			
District ,, ...		1,30,000					1,30,000			
Lock-ups		12,000					12,000			
Reformatory Schools ...		18,000					23,000			
Total Purchase of Raw Materials	7,27,565	8,25,000	2,98,721	3,65,370	6,64,091		8,30,000	7,30,000	7,75,000	
Cost of Machinery, and Tools and Plant—										
Central Jails	1,830	13,611	198	5,390	5,588		30,000	30,000	30,000	Based on requirements estimated by the Inspector-General.
District ,, ...										
Total Cost of Machinery, &c.	1,830	13,611	198	5,390	5,588		30,000	30,000	30,000	

GRANT 19B.—LAW AND JUSTICE—JAILS—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Inspector-General of Jails.	Revised by Accountant-General.		
EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JAIL MANUFACTURES—*concld.*										
Petty Construction and Repairs.										
Presidency Jail										
Central Jails										
District	748	2,000	392	615	1,007		4,000 1,200 1,400	2,000	4,000	A larger provision does not appear to be necessary.
Lock-ups										
Reformatory Schools										
Total Petty Construction and Repairs	748	2,000	392	615	1,007		6,600	2,000	4,000	
Freight charges	8,244	8,000	3,411	16,810	20,221		8,000	8,000	8,000	
Total Supplies and Services ...	7,38,387	8,48,611	3,02,722	3,88,185	6,90,907		8,74,600	7,70,000	8,17,000	
CONTINGENT CHARGES.										
Miscellaneous.										
Presidency Jail										
Central Jail										
District	2,517	4,000	1,690	1,684	2,774		2,500	2,500	2,500	
Lock-ups										
Reformatory Schools										
Jail Depôt at Calcutta ...	2,376	.....	1,457	6,119	7,576		1,500	1,500	1,500	
Total Miscellaneous ...	4,893	4,000	2,547	7,803	10,350		4,000	4,000	4,000	
Compensation for lands of jail gardens	.....	.....	.....	.....	.....		.....	.....	.....	
Total Contingent Charges ...	4,893	4,000	2,547	7,803	10,350		4,000	4,000	4,000	
Refunds	28	500	.....	17	17		.....	.....	.....	
Total Jail Manufactures ...	7,87,704	9,00,000	3,28,436	4,19,743	7,48,179		9,24,680	8,20,000	8,67,000	

H. P.—Reg. No. 7035C—153—22-1-92.

[FILE F $\frac{1\text{-E}}{18}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH JANUARY 1892.

RESOLUTION No. 242F.

READ—

Memorandum from the Accountant-General, Bengal, No. 437Bt., dated the 7th December 1891, submitting the estimates of the Jail Department for the year 1892-93.

RECEIPTS.

The total receipts for 1892-93 are estimated by the Inspector-General of Jails at Rs. 11,17,000, which figure the Accountant-General has reduced to Rs. 8,60,000 in view of the actuals of 1889-90 and 1890-91, amounting to Rs. 8,64,043 and Rs. 7,67,414, respectively. Looking, however, to the increase of jail population that has taken place during the current year, and in view of the orders of the Secretary of State insisting that the requirements of the public consuming departments shall as far possible be supplied by the Jail Department, the Lieutenant-Governor considers the Accountant-General's figures to be unduly low, and the estimate will be placed at Rs. 9,00,000.

EXPENDITURE.

2. The Accountant-General estimates the total expenditure for 1892-93 at Rs. 20,73,000, against Rs. 21,96,000 the sanctioned grant for the current year, and Rs. 20,40,237 the actuals of 1890-91. His estimate is accepted, subject to the following modifications:—

3. *Travelling allowance.*—Under Central Jails the Inspector-General has made a provision of Rs. 3,000, which the Accountant-General has reduced to Rs. 2,000 with reference to the actuals of past years. As there is a probability of more time being in future spent on tour by inspecting officers than has hitherto been the case, the Accountant-General's estimate will be raised to Rs. 2,500.

4. *Supplies and Services.*—The estimates of the Inspector-General of Jails under the head of Rations for Central and District Jails have been reduced by the Accountant-General from Rs. 1,89,000 and Rs. 1,98,000 to Rs. 1,80,000 and Rs. 1,60,000, respectively, with reference to past actuals. In view of the increase in jail population, and the probability that the price of food-grains will be abnormally high during the coming year, these estimates will be raised to Rs. 1,85,000 and Rs. 1,75,000.

The Accountant-General has also reduced the departmental estimate of Rs. 5,000 for Cost of Land under District Jails to Rs. 1,000. The estimate will be raised to Rs. 2,500 to provide for possible expenditure on cholera camps.

5. *Hospital charges.*—Under Reformatory Schools a sum of Rs. 540 has been provided by the Accountant-General for the salaries of two Hospital Assistants. In Government order No. 3741, dated 5th December 1891, sanction has been given to the withdrawal of the full-time officer on Rs. 20 a month from the Hazaribagh School, and to the payment to the Hospital Assistant of the Hazaribagh Jail of Rs. 10 per mensem for performing the necessary medical work in connection with the school. The estimate will accordingly be reduced by Rs. 120.

6. *Jail Manufactures.*—Under this head the Inspector-General of Jails has made a provision of Rs. 8,30,000 for the purchase of raw materials, against Rs. 8,25,000 the sanctioned grant for the current year, and Rs. 7,27,565 the actuals for 1890-91. The Accountant-General has reduced the estimate to

Rs. 7,30,000 with reference to the outlay in past years. The same reasons which, as stated in paragraph 1 of this Resolution, have led the Lieutenant-Governor to raise the Accountant-General's estimate of receipts also apply to this head of expenditure, and the estimate will be placed at Rs. 7,75,000.

The Accountant-General has also reduced the Inspector-General's estimate of Rs. 6,600 for Petty Construction and Repairs to Rs. 2,000. The Inspector-General's figures are based on local requirements, and it does not seem to the Lieutenant-Governor advisable to reduce the estimate to a lower figure than Rs. 4,000.

7. In accordance with the foregoing remarks, the grants for next year will stand as follows:—

Jails.			Accountant-General's estimate. Rs.	Sanctioned grants. Rs.
Superintendence	...	...	52,682	52,682
Presidency Jail ..	...	...	1,01,254	1,01,254
Central Jails ...	...	...	4,50,000	4,55,500
District Jails ...	...	...	4,89,454	5,05,954
Lock-ups ...	...	...	1,21,382	1,21,382
Reformatory Schools	...	...	38,228	38,108
	Total Jails	...	12,53,000	12,74,880
Jail manufactures	...	...	8,20,000	8,67,000
			20,73,000	21,41,880
Add for rounding	...	...	...	120
	GRAND TOTAL	...	20,73,000	21,42,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Jails, Accountant-General, Bengal, and to the Political (Jails) Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 243-45F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 14th January 1892.

C. E. G.—Reg. No. 6719C—153—14-1-92.

[FILE F $\frac{1\text{-E}}{36}$.]

POLICE BUDGET ESTIMATE FOR 1892-93.

No. 452Bt., dated Fort William, the 17th December 1891.

Memo. by—O. T. BARROW, ESQ., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XVII.—POLICE.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.												
Police supplied to railways ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Police supplied to Municipal, Cantonment and Town Funds	9,122	12,000	4,855	3,945	8,800	.....	2,000		12,000	10,000	10,000	Based on actuals.
Police supplied to Public Departments, private companies and persons	23,812	20,000	−8,183	8,444	261	.....	.....		20,000	20,000	20,000	Based on actuals.
Presidency Police	*a* 1,51,373	1,07,000	*a* 99,160	63,357	1,62,517	28,000	.....		1,27,079	1,35,000	1,30,000	*a*. Includes the receipts on account of police supplied to private individuals realised in the months April to September 1890, and fees for examiner of steam-boiler adjusted to the credit of this head in March 1891. Smaller receipts as compared with actuals estimated for owing to reduction in the scale of fees to be charged from April 1892.
Recoveries on account of Village Police	1,46,789	1,65,000	67,093	91,018	1,58,111	29,000	.....		2,04,070	*b* 1,94,000	1,94,000	*b*. Increase estimated for in Lohardugga, due to the extension of Act V of 1887 in the district, and, with reference to actuals
Cash receipt under Arms Act	32	.....	−218	.....	−218	.....	.....		.....	.....	.....	
Fees, fines and forfeitures ...	29,490	29,000	14,695	12,978	27,673	1,000	...		27,683	30,000	30,000	Based on actuals.
Superannuation receipts ..	5,460	3,000	3,396	4,113	7,509	.....	3,000		.....	.....	.....	No further recoveries will be effected on this account, *vide* Government of India No. 3286, dated 4th August 1891.
Miscellaneous	*a* 83,244	94,000	44,807	16,446	61,253	.....	54,000		13,826	40,000	40,000	*a*. The actuals include larger clothing receipts from District Executive Force, part of which will not be recovered in future, *vide* Government of India No. 3286, dated 4th August 1891.
											4,24,000	
Recoveries for supplies to the Lushai Hill Force	.....	.....	.....	.....	.....	.....	.....		.....	.....	36,000	
Total Provincial ...	4,49,322	4,30,000	2,25,605	2,00,301	4,25,906	58,000	59,000	4,30,000	4,04,658	4,29,000	4,60,000	

XVII.—Police—(*Details*).

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.										
Police supplied to railways ...	.....	.....	.....	.....	.....		.....	.....	.....	
Police supplied to Municipal, Cantonment and Town Funds ...	9,122	12,000	4,855	3,945	8,800		12,000	10,000	10,000	Based on actuals.
Police supplied to Public Departments, private companies and persons	23,812	20,000	−8,183	8,444	261		20,000	20,000	20,000	
Presidency Police.										
Clothing receipts	183	.....	.....	.....	.....		1,000			(*a*) Smaller receipts estimated owing to reduction in the scale of fees to be charged from 1st April 1892.
Cash receipts under Arms Act ...	80	.....	.....	.....	.....		100			
Fines for prevention of cruelty to animals	10,017	.....	.....	.....	.....		14,000	(*a*)		
Fees, fines and forfeitures ...	29,508	.....	.....	.....	.....		24,200	1,35,000	1,30,000	
Steam-boiler inspection fees ...	35,148	.....	.....	.....	.....		25,779			
Cattle-pound receipts	9,563	.....	.....	.....	.....		9,000			
Police supplied to private persons	40,319	.....	...	.....	.....		35,500			
Miscellaneous	26,555	.....	.....	.....	.....		17,500			
Total Presidency Police ..	1,51,373	1,07,000	99,100	63,357	1,62,517		1,27,079	1,35,000	1,30,000	
Recoveries on account of Village Police	1,46,789	1,65,000	67,093	91,018	1,58,111		2,04,070	1,94,000	1,94,000	Increased receipts estimated on account of extension of Act V of 1887 in the district of Lohardugga.
Cash receipts under Arms Act ...	32	.....	−218	.....	−218		.....	.....	.....	
Fees, fines and forfeitures.										
Sale proceeds of unclaimed stray cattle	5,154	4,000	.....	.....	.....		5,343	5,300	5,300	Based on actuals.
Receipts from pounds farmed out...	14,104	13,000	.....	.....	.....		14,138	14,100	14,100	
Fees on stray cattle	8,042	9,000	.....	.....	.....		8,202	8,200	8,200	
Steam-boiler inspection fees ..	.....	.....	.....	.....	.....		.....	.....	.....	
Other miscellaneous fees and fines	2,110	3,000	.....	.....	.....		.....	2,400	2,400	
Total Fees, Fines and Forfeitures	29,400	29,000	14,695	12,978	27,673		27,683	30,000	30,000	
Superannuation Receipts.										
District executive force	3	.....	.....	.....	.....		.....	.....	.....	There will be no deduction on account of superannuation receipts, *vide* Government of India No. 3286, dated 4th August 1891.
Railway Police	5,095	.....	.....	.....	.....		.....	.....	.....	
Chittagong Frontier Police ...	.....	.....	.....	.....	.....		.....	.....	.....	
Pension contribution recovered from private individuals ...	362	.....	.....	.....	.....		.....	.....	.....	
Total Superannuation Receipts ...	5,460	3,000	3,396	4,113	7,509		.....	.....	.....	
Miscellaneous.										
Recoveries on account of police clothing from District Executive Force	56,751	.....	.....	.....	.....		.....	25,000	25,000	The Inspector-General's estimate does not provide for receipts on this account, but as the Government of India, Financial Department, in their No. 458, dated 31st July 1891, do not sanction the entire abolition of clothing receipts, a sum of Rs. 25,000 has been retained under this head with reference to actual receipts since August 1891.
Recoveries on account of Frontier Police Force	13,978	.....	.....	.....	.....		.....	244	15,000	
Miscellaneous	12,515	.....	.....	.....	.....		.....	13,582		
Total Miscellaneous ...	83,244	94,000	44,807	16,446	61,253		13,826	40,000	40,000	
Recoveries for supplies to the Lushai Hill Force	.....	.....	.....	.....	.....		.....	.....	36,000	
Total Receipts, Provincial ...	4,49,322	4,30,000	2,25,605	2,00,301	4,25,906		4,04,658	4,29,000	4,60,000	

GRANT 20—POLICE.

HEAD AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Railway Police	30,456	32,000	16,681	A24,942	41,623	.....	.....	40,000	31,988	32,000	1,04,000	*Vide* details. A includes arrear charges on account of watch and ward establishment.
Provincial.												
Presidency Police	7,14,062	7,11,000	3,50,404	3,64,416	7,14,820	37,000	.....	.....	7,50,435	7,48,000	7,48,000	Increase due to provision made for the first time for charges on account of police supplied to private individuals, cattle-pounds, and contagious disease animals.
Superintendence	1,34,549	1,20,000	70,538	58,940	1,29,478	7,000	.....	.....	1,32,586	1,27,000	1,25,000	Increase due to larger provision for establishment and travelling allowance.
District Executive Force...	39,25,801	39,41,000	20,45,623	18,76,167	39,21,790	1,71,000	.....	.....	41,00,270	41,12,000*	41,33,000	* Increase of 1,71,000 due chiefly to larger provision under police force on account of increased rate of pay to fourth grade constables, to gross pay of constables having been provided for, superannuation deduction having ceased, to increased provision under hospital for medical stores hitherto included under head 24—Medical, and to increase in the contract grant under Government orders, Financial Department, No. 3262, dated 14th July 1891, and No. 3623, dated 12th August 1891, and Government letter No. F $\frac{1\text{-C}}{10}$ 11, dated 15th September 1890, to the Inspector-General of Police.
Village Police	1,88,304	1,85,000	87,818	91,424	1,79,242	35,000	.....	.....	2,24,404	2,20,000	2,20,000	Increase due to the extension of Act V of 1887 in Lohardugga.
Special Police	7,67,680	2,70,000	6,90,768	2,19,304	9,10,072	2,31,000	.....	.....	79,062	5,01,000	4,27,000	*Vide* details. Provision has been made for South Lushai Hill Force.
Railway Police	66,161	71,000	31,070	30,841	21,911	1,000	.....	.....	75,114	72,000	.....	*Vide* details.
Cattle-pounds	6,418	5,000	4,348	2,816	7,164	.....	.....	.....	4,894	5,000	5,000	Ditto.
Steam Boiler Inspection Establishment	20,099	20,000	10,217	10,713	10,930	1,000	.....	.....	22,082	21,000	21,000	Ditto.
Refunds	A36,350	10,000	27,003	30,755	57,758	.....	3,000	.....	.....	7,000	7,000	(A) Includes Rs. 30,500 on account of police supplied to private individuals and cattle-pounds, &c., provided for in 1892-93 under Presidency Police.
Total Provincial ...	58,59,424	53,33,000	33,17,789	26,85,376	60,03,165	4,83,000	3,000	57,50,000	53,88,847	58,13,000	56,86,000	
GRAND TOTAL ...	58,89,880	53,65,000	33,34,470	27,10,318	60,44,788	4,83,000	3,000	57,90,000	54,20,835	58,45,000	57,90,000	

GRANT 20—POLICE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RAILWAY POLICE.										
		RAILWAY POLICE—IMPERIAL.										
		East Indian Railway Police.										
		Salaries.										
1	1	Assistant Inspector-General ( ) ...	.....	9,600	.....	.....	.....		9,600	9,600	9,600	
		Police Force.										
5	5	Inspectors	.....	16,200	.....	.....	.....		15,600	15,600	15,600	
9	8	Sub-Inspectors ...	.....									
6	6	European Sergeants	.....	5,760	.....	.....	.....		5,760	5,760	5,760	
45	44	Head-constables ...	.....	26,176	.....	.....	.....		26,952	26,952	26,952	
185	185	Constables	.....									
279	270	Watch and ward ...	.....	21,444	.....	.....	.....		21,444	21,444*a*	21,444	*a* Watch and ward— Rs. 3 Sergeants ... 396; 6 Corporals ... 576; 270 Chowkidars ... 20,472; 21,444
		Total Police Force ...	.....	69,580	.....	.....	.....		69,756	69,756	69,756	
		Establishment.										
		Clerks	.....	3,756	.....	.....	.....		3,756	3,756	3,756	
		Servants	.....									
		Total Establishment ...	.....	3,756	.....	.....	.....		.....	.....	.....	
		Allowances.										
		Travelling allowance	.....	2,400	.....	.....	.....		2,400	2,400	2,400	
		Batta allowance	.....									
		Total Allowances ...	.....	2,400	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Clothing (men)	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Rent, rates and taxes	.....	9,066	.....	.....	.....		8,886	8,886	8,886	
		Office expenses and miscellaneous	.....	6,720	.....	.....	.....		6,684	6,684	6,684	
		Total Contingencies ...	.....	15,786	.....	.....	.....		15,570	15,570	15,570	
		Pay of chowkidars for watch and ward	.....	.....	.....	.....	.....		.....	.....	...	
		Total ...	.....	1,01,122	.....	.....	.....		1,01,082	1,01,082	1,01,082	
		Deduct—7/8ths payable by the East Indian Railway	.....	70,785	.....	.....	.....		70,757	70,757	70,757	
		1/8ths payable by Government ...	.....	30,337	.....	.....	.....		30,325	30,325	30,325	
		Total East Indian Railway Police	28,592	30,337	15,733	23,967	39,700		30,325	30,325	30,325	
		Central Bengal Railway—Government contribution ...	1,864	2,163	948	975	1,923		2,163	2,036	2,036	
				32,500					32,488	32,361	32,361	
		Deduct for rounding ...	.....	500	.....	.....	.....		500	361	361	
		Total Railway Police—Imperial ...	30,456	32,000	16,681	24,942	41,623		31,988	32,000	32,000	
		PROVINCIAL.										
		RAILWAY POLICE—PROVINCIAL.										
		Eastern System.										
		Eastern Bengal, Calcutta and South-Eastern and Central Bengal Railways:—										
		Salaries.										
		41 per cent. of pay of Assistant Inspector-General and office establishment	4,010	6,561	1,986	1,860	3,846		5,851	5,851	5,851	

GRANT 20—POLICE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Expenditure—continued.										
		PROVINCIAL—*continued.*										
		RAILWAY POLICE—PROVINCIAL—*continued.*										
		Eastern System—continued.										
		Eastern Bengal, Calcutta and South-Eastern and Central Bengal Railways—*continued.*										
		Police Force.										
3	3	Inspectors	7,395	5,400	3,895	3,781	7,676		5,400	5,400	5,400	
8	8	Sub-Inspectors ...	3,730	5,880	1,602	2,432	4,034		5,880	5,880	5,880	
27	27	Head-constables ...	4,018	6,062	2,014	2,283	4,297		6,180	6,180	6,180	Increase due to superannuation deductions having ceased.
128	128	Constables	9,954	12,009	5,076	4,873	9,949		12,396	12,396	12,396	
1	1	European constable...	1,200	1,200	600	600	1,200		1,200	1,200	1,200	
		Total Police Force ...	26,297	30,551	13,187	13,969	27,156		31,056	31,056	31,056	
		Allowances.										
		Good conduct allowances	.....	.....	.....	44	44		.....	.....	.....	
		Travelling allowances	450	457	189	225	414		457	457	457	
		Total Allowances ...	.....	.....	189	269	458		457	457	457	
		Supplies and Services.										
		Clothing and great-coats (men)...	2,876	1,967	2,050	1,011	3,061		1,510	1,510	1,510	
		Rewards to informers	30									
		Purchase of accoutrements	6		6	.....	6					
		Total Supplies and Services ...	2,912	1,967	2,056	1,011	3,067		1,510	1,510	1,510	
		Contingencies.										
		Postage charges	.....	.....	.....	41	.....		.....	.....	.....	
		Miscellaneous	1,418	1,127	908	295	1,244		1,162	1,162	1,162	
		Total ...	.....	40,663	.....	.....	.....		40,036	40,036	40,036	
		Deduct—Charges on account of Central Bengal Railway, Imperial	.....	2,163	.....	.....	.....		2,163	2,036	2,036	
			.....	38,500	.....	.....	.....		37,893	.....	.....	
		Add—For rounding	.....	500	.....	.....	.....		500	.....	.....	
		Total Eastern System ...	35,087	39,000	18,326	17,445	35,771		38,393	38,000	38,000	
		NORTHERN BENGAL STATE RAILWAY POLICE.										
		Salaries.										
		50 per cent. of pay of Assistant Inspector-General and office establishment	5,352	5,499	2,671	2,450	5,121		7,136	7,136	7,136	Proportionate cost of supervising agency and office establishment and contingencies for Northern Bengal and Assam-Behar State Railway at 50 per cent. on Rs. 14,271, estimated by the Inspector-General of Police, Lower Provinces.
		Police Force.										
1	1	Inspector	307	4,680	976	945	1,921		4,680	4,680	4,680	
3	3	Sub-Inspectors ...	1,702									
9	9	Head-constables ...	1,784	5,413	820	976	1,796		5,568	5,568	5,568	Increase due to superannuation deductions having ceased.
38	38	Constables	3,441		1,727	1,748	3,475					
		Total ...	.....	10,093	.....	.....	.....		10,248	10,248	10,248	
		Deduct—Probable savings	.....	2,127	.....	.....	.....		2,127	2,161	2,161	
		Total Police Force ...	7,234	7,966	3,523	3,669	7,192		8,121	8,087	8,087	
		Allowances.										
		Good conduct allowances	7	48	6	1	7		48	48	48	
		Travelling allowances	326	401	147	107	254		300	300	300	
		Total Allowances ...	333	449	153	108	261		348	348	348	

GRANT 20—POLICE—*continued.*

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RAILWAY POLICE—*continued.*										
NORTHERN BENGAL STATE RAILWAY POLICE—*continued.*										
Supplies and Services.										
Clothing and great-coats (men)	.....	456	.....	.....	.....		456	456	456	
Contingencies.										
Office expenses and miscellaneous...	.....	630	.....	78	78		573	573	573	
Total Northern Bengal Railway Police	12,919	15,000	6,347	6,305	12,652		16,634	16,600	16,600	
NALHATI STATE RAILWAY POLICE.										
Numbers. 1891-92. / 1892-93.										
Police Force.										
1 / 1 Head-constable ...	232	419	116	117	233		432	432	432	
2 / 2 Constables	185		92	94	186					
Travelling allowances	27	85	24	11	35		85	85	85	
Total Police Force ...	444	504	232	222	454		517	517	517	
Supplies and Services.										
Clothing (men)	.....	.....	.....	2	2		.....	.....	.....	
Contingencies.										
Office expenses and miscellaneous	40	67	32	25	57		84	83	83	
Total Nalhati State Railway Police	484	571	264	249	513		601	600	600	
TIRHOOT STATE RAILWAY POLICE.										
Numbers. 1891-92. / 1892-93.										
Salaries.										
Assistant Inspector-General (400) ...	.....	.....	.....	.....	.....		.....	.....	.....	
Police Force.										
1 / 1 Inspector	600	3,120	—600	.....	—600		3,120	3,120	3,120	
1 / 1 Sub-Inspector ...	240		—120	.....	—120					
55 / 55 Head-constables ...	659	5,938	—349	.....	—349		6,400	6,400	6,400	
Constables	1,228		—620	.....	—620					
Total ...	.....	9,058	.....	.....	.....		9,520	9,520	9,520	
Deduct—Probable savings ...	.....	1,258	.....	.....	.....		1,258	1,266	1,266	
Total Police Force ...	2,727	7,800	—1,689	.....	—1,689		8,262	8,254	8,254	
Establishment.										
Clerks	346	1,224	—190	.....	—190		1,224	1,224	1,224	
Servants	18		—14	.....	—14					
Total ...	364	1,224	—204	.....	—204		9,486	9,478	9,478	
	3,091	9,024	—1,893	.....	—1,893		9,486	9,478	9,478	
Allowances.										
Good conduct allowances	8	48	—4	.....	—4		48	48	48	
Travelling allowances	256	700	—36	.....	—36		700	700	700	
Total Allowances ...	264	748	—40	.....	—40		748	748	748	
Supplies and Services.										
Moiety cost of police attached to the Shonepore Station	.....	435	.....	.....	.....		.....	.....	.....	
Clothing and great-coats (men) ...	150	500	150	.....	150		572	572	572	
Government contribution at 50 per cent.	391	.....	391	.....	391		.....	.....	.....	

GRANT 20—POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RAILWAY POLICE—*continued.*										
TIRHOOT STATE RAILWAY POLICE—*continued.*										
Contingencies.										
Office expenses and miscellaneous	1,554	1,222	—173	.....	—173		1,222	1,222	1,222	
		11,929					12,028	12,020	12,020	
Deduct—$\frac{1}{10}$ths debitable to working expenses		8,350					8,420	8,420	8,420	
Total Tirhoot State Railway Police	5,450	3,579	—1,565	.....	—1,565		3,608	3,600	3,600	
DACCA AND MYMENSING STATE RAILWAY POLICE.										
NUMBERS. 1891-92. / 1892-93.										
Salaries.										
9 per cent. of pay of Assistant Inspector-General and office establishment ...	1,510	1,551	754	690	1,444		1,284	1,284	1,284	
Police Force.										
1 / 1 Inspector	.....	.....	.....	.....	.....		.....	.....	.....	
3 / 3 Sub-Inspector ...	681	960	308	323	631		960	960	960	
16 / 16 Head-constables ...	682	2,118	1,059	333	2,123		2,244	2,244	2,244	
Constables	1,446			731						
Total ...	.....	3,078	.....	.....	.....		3,204	3,204	3,204	
Deduct—Probable savings ...	.....	164	.....	.....	.....		164	209	209	
Total Police Force ...	2,809	2,914	1,367	1,387	2,754		3,040	2,995	2,995	
Allowances.										
Good-conduct allowances	7	12	6	6	12		12	12	12	
Travelling allowances	38	75	21	30	51		75	75	75	
Total ...	45	87	27	36	63		87	87	87	
Supplies and Services.										
Clothing and great-coats (men)...	.....	.....	.....	.....	.....		184	184	184	
Contingencies.										
Office expenses and miscellaneous	97	148	64	36	100		150	150	150	
Total Dacca and Mymensing State Railway Police ...	4,461	4,700	2,212	2,149	4,361		4,745	4,700	4,700	
BENGAL AND NORTH-WESTERN RAILWAY.										
NUMBERS. 1891-92. / 1892-93.										
Police Force.										
Head-constables ...	.....	.....	.....	.....	.....		.....	.....	.....	
Constables	.....	.....	.....	.....	.....		.....	.....	.....	
Total Police Force ...	.....	.....	.....	.....	.....		.....	.....	.....	
Supplies and Services.										
Clothing and great-coats (men)...	.....	.....	.....	.....	.....		.....	.....	.....	
Contingencies.										
Office expenses and miscellaneous	.....	.....	.....	.....	.....		.....	.....	.....	
Government contribution at 30 per cent. towards cost of Railway Police	3,736	.....	.....	.....	.....		.....	.....	.....	
Total Bengal and North-Western Railway Police	3,736	4,350	2,873	2,530	5,403		4,793	4,400	4,400	

GRANT 20—POLICE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RAILWAY POLICE—*continued.*										
		MUNIHARI-KUSHBA SECTION OF ASSAM-BEHAR RAILWAY.										
		Assistant Inspector-General	540	.....	.....	.....	.....		.....	.....	.....	
		Clerks and servants	146	.....	.....	.....	.....		.....	.....	.....	
		Police Force.										
		Inspectors	40	.....	.....	.....	.....		.....	.....	.....	
	1	Sub-Inspector ( )	892	.....	.....	.....	.....		960	960	960	
	3	Head-constables ( )	387	.....	.....	.....	.....		660	660	660	
	16	Constables ( ) ...	1,162	.....	.....	.....	.....		1,548	1,548	1,548	
		Deduct—Probable savings	.....	.....	.....	.....	.....		.....	3,168 171	3,168 171	
		Total Police Force ...	2,481	.....	.....	.....	.....		3,168	2,997	2,997	
		Good conduct allowance	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Clothing and great-coats (men)	.....	.....	.....	.....	.....		12	12	12	
		Travelling allowance	62	.....	.....	.....	.....		196	196	196	
		Contingencies.										
		Office expenses and miscellaneous	1	.....	.....	.....	.....		.....	.....	.....	
		Total Munihari-Kushba Section of Assam-Behar Railway	3,230	3,800	1,819	1,896	3,715		3,376	3,205	3,205	
		Bengal and Nagpore Railway Government contribution of 30 per cent.	794	.....	794	267	1,061		2,984	895	895	The provision represents 30 per cent. of the establishment sanctioned in Bengal Government No. 4577, dated 29th October 1891.
		Total Provincial Railway Police ...	66,161	71,000	31,070	30,841	61,911		75,114	72,000	72,000	
		Total Imperial sub-heads ...	30,456	32,000	16,681	24,942	41,623		31,988	32,000	32,000	
		Total Railway Police ...	96,617	1,03,000	47,751	55,783	1,03,534		1,07,102	1,04,000	1,04,000	
		PRESIDENCY POLICE.										
		CALCUTTA POLICE.										
		Salaries.										
1	1	Commissioner ...	24,000	24,000	12,000	12,000	24,000		24,000	24,000	24,000	
1	1	Assistant Commissioners	9,110	9,600	4,944	4,021	8,965		9,600	9,600	9,600	
		Total Salaries ...	33,110	33,600	16,944	16,021	32,965		33,600	33,600	33,600	
		Establishment.										
20	21	Clerks	22,537	21,996	11,179	11,015	22,194		22,008	22,008	22,008	Increase sanctioned in Bengal Government No. F $\frac{3\text{-E}}{17}$ 340, dated 19th December 1890.
19	20	Servants	1,772	1,812	931	962	1,893		1,956	1,956	1,956	
		Total Establishment	24,309	23,808	12,110	11,977	24,087		23,964	23,964	23,964	
		Contingencies.										
		Rent, rates and taxes	.....	.....	.....	(A)1,289	1,289		.....	.....	.....	(A) Provided for under executive force.
		Office expenses and miscellaneous ...	224	892	224	606	830		1,000	1,000	1,000	
		Total Contingencies	.....	892	224	1,895	2,119		1,000	1,000	1,000	
		Executive Force.										
6	6	Superintendents ...	34,095	28,800	14,446	16,915	31,361		27,450	27,450	27,450	
7	7	1st class Inspectors ...	77,156	21,000	36,535	42,790	79,325		21,000	21,000	21,000	
8	8	2nd ditto ...		19,200					19,200	19,200	19,200	
5	5	3rd ditto ...		10,500					10,500	10,500	10,500	
5	5	4th ditto ...		9,000					9,000	9,000	9,000	
8	8	5th ditto ...		12,000					12,000	12,000	12,000	
5	5	6th ditto ...		6,000					6,000	6,000	6,000	
2	2	1st class Sub-Inspectors		1,920	.....	1,792	1,792		1,920	1,920	1,920	
2	2	2nd class Sub-Inspectors		1,680	.....				1,680	1,680	1,680	
6	6	European Sergeants	19,472	8,760	9,656	10,278	19,934		8,760	8,760	8,760	
3	3	1st class ditto ...		3,600					3,600	3,600	3,600	

GRANT 20.—POLICE—continued.

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE—*contd.*										
		CALCUTTA POLICE—*contd.*										
		Executive Force—contd.										
7	7	2nd class sergeants ...	.....	7,560	.....	.....	.....		7,560	7,560	7,560	
10	10	1st class constables ...	30,789	9,600	16,258	10,098	26,356		9,600	9,600	9,600	
28	28	2nd ditto ...		21,420					21,420	21,420	21,420	
11	11	Darogahs	9,884	6,600	3,183	3,046	6,229		6,600	6,600	6,600	
...	...	Sergeants	.....	.....	.....	.....	.....		.....	.....	.....	
7	7	1st class sergeants ...	13,950	2,520	5,564	7,556	13,120		2,520	2,520	2,520	
17	17	2nd ditto		5,100					5,100	5,100	5,100	
25	25	3rd ditto		6,000					6,000	6,000	6,000	
10	10	1st class corporals ...	13,060	1,920	6,498	6,952	13,450		1,920	1,920	1,920	
36	36	2nd ditto		5,184					5,184	5,184	5,184	
51	51	3rd ditto		6,120					6,120	6,120	6,120	
51	51	Special constables ...	3,153	6,120	3,153	3,647	6,800		6,120	6,120	6,120	
264	264	1st class constables ...	1,82,148	28,512	88,758	95,245	1,84,003		28,512	28,512	28,512	
1,556	1,556	2nd ditto		1,49,376					1,49,376	1,49,376	1,49,376	
		Detective Force.										
1	1	Superintendent ...	3,670	3,600	.....	2,400	.....		3,600	3,600	3,600	
...	...	Inspectors	3,175	.....	.....	.....	.....		.....	.....	.....	
3	3	Sub-Inspectors ...	2,874	3,240	.....	1,614	.....		3,240	3,240	3,240	
...	...	Darogahs	100	.....	.....	.....	.....		.....	.....	.....	
7	7	Sergeants	2,777	3,180	.....	1,485	.....		3,180	3,180	3,180	
...	...	Corporals	41	.....	.....	.....	.....		.....	.....	.....	
...	...	Constables	523	.....	.....	.....	.....		.....	.....	.....	
		Total Detective Force	13,160	10,020	.....	5,499	18,659		10,020	10,020	10,020	
		Court Inspectors.										
3	3	Inspectors	.....	4,200	.....	.....	.....		4,200	4,200	4,200	
6	6	Constables	.....	576	.....	.....	.....		576	576	576	
		Total Court Inspectors	.....	4,776	.....	.....	.....		4,776	4,776	4,776	
				3,93,288					3,91,938	3,91,938	3,91,938	
		Deduct—Probable savings	.....	588								
		Total Executive Force	3,96,867	3,92,700	1,97,211	2,03,818	4,01,029		3,91,938	3,91,938	3,91,938	
		ESTABLISHMENT.										
		Sowars and Menial Establishment attached to Executive Force.										
113	16	Sowars	.....	.....	.....	.....	.....		3,120	3,120	3,120	
	97	Servants	6,209	9,336	3,042	3,194	6,236		6,276	6,276	6,276	
		Menial Establishment, Detective Force.										
2	2	Servants	120	120	120	60	180		120	120	120	
		River Patrol Establishment.										
1	1	Second class corporal	130	144	70	71	141		144	144	144	
7	7	Servants	625	636	316	317	633		636	636	636	
...	...	Contingencies ...	88	96	48	48	96		96	96	96	
		Total Establishment	843	876	434	436	870		876	876	876	
		Allowances.										
		Military allowance to Non-Commissioned Inspectors and Officers ...	1,998	620	1,713	279	1,992		.....	.....	.....	No provision necessary, as the incumbent drawing the allowance has retired.
		Presidency house allowance of Deputy Commissioner	.....	.....	.....	.....	.....		.....	.....	.....	
		Allowance to constables on leave ...	6,537	5,500	2,407	4,244	6,651		6,000	6,000	6,000	
		Good conduct money	1,163	1,368	573	564	1,136		1,368	1,368	1,368	
		Travelling allowances	832	3,000	450	688	1,138		3,000	3,000	3,000	
		Special allowance to constables for detective works	.....	120	.....	40	40		120	120	120	
		Total Allowances ...	10,530	10,608	5,143	5,814	10,957		10,488	10,488	10,488	
		Supplies and Services.										
		Contribution to chowkidari hospital	.....	.....	.....	.....	.....		.....	.....	.....	
		Diet and conveyance of prisoners...	44	200	44	32	76		200	200	200	
		Clothing	17 740	20,000	6,796	12,408	19,204		20,500	20,184	20,184	
		Purchase of horses	3,007	2,600	1,584	2,066	3,650		2,600	2,600	2,600	
		Feed and keep of horses	8,000	8,200	4,727	4,041	8,768		8,200	8,200	8,200	
		Petty construction and repairs ...	6,025	4,000	2,930	1,303	4,233		4,000	4,000	4,000	
		Law charges	1,066	700	1,066	6,023	7,089		1,000	1,000	1,000	
		Purchase of accountrements ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Cost of medical stores	228	...	228	.....	.....		.....	.....	.....	
		Rewards	2,811	3,500	1,559	1,847	3,634		3,500	3,500	3,500	
		Oil for constables' lanterns and station-house...	10,331	9,800	5,438	4,358	9,796		9,800	9,800	9,800	
		Total Supplies and Services ...	49,252	49,000	24,372	32,078	56,450		49,800	49,484	49,484	

GRANT 20—POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRESIDENCY POLICE—*contd.*										
CALCUTTA POLICE—*contd.*										
Contingencies.										
Rents, rates and taxes	62,576	67,000	29,257	32,397	61,654		70,500	70,500	70,500	
Office expenses and miscellaneous	11,144	7,000	7,073	3,750	10,823		7,900	7,900*a*	7,900	*a* Printing ... ... Rs. 700 Stationery ... ... 1,000 Hydrant water, including pay of carters and feed of bullocks ... 700 Other items ... ... 5,400 Advertisement 100 7,900
Total Contingencies ...	73,720	74,000	36,330	36,147	72,477		78,400	78,400	78,400	
HOSPITAL CHARGES.										
NUMBERS. 1891-92. 1892-93. *Salaries.*										
1 1 Police Surgeon ...	3,709	3,600	2,064	1,800	3,864		3,600	3,600	3,600	
1 1 Apothecary	2,086	2,100	1,036	1,050	2,086		2,100	2,100	2,100	
2 2 Native doctors ...	889	600	360	367	727		600	720	720	Increase due to enhanced rate of pay sanctioned in Bengal Government No. 4944, dated 24th November 1891.
3 3 Compounders and dressers	360	360	180	180	360		360	360	360	
Total Salaries ...	7,044	6,660	3,640	3,397	7,037		6,660	6,780	6,780	
Establishment.										
1 1 Clerk	240	240	120	140	260		240	240	240	
26 26 Servants	1,921	1,926	963	958	1,921		1,926	1,926	1,926	
Total Establishment	2,161	2,166	1,083	1,098	2,181		2,166	2,166	2,166	
Supplies and Contingencies.										
Value of medical stores	154	.....	154	.....	154		.....	.....	.....	
Petty construction and repairs ...	208	.....	208	93	301		.....	.....	.....	
Diet and clothing of patients ...	93	6,674	56	1,480	1,536		6,674	5,554	5,554	Reduced on actuals.
Other miscellaneous charges ...	5,414	500	3,063	868	3,931		500	500	500	
Total Supplies and Contingencies	5,869	7,174	3,481	2,441	5,922		7,174	6,054	6,054	
TOTAL HOSPITAL CHARGES ...	14,920	16,000	8,204	6,936	15,140		16,000	15,000	15,000	
Police supplied to private persons and corporation	.....	.....	.....	.....	.....		32,646	A. 32,646	32,646	*A. Police supplied to Private Individuals, &c.* Rs. 1 4th class Inspector at Rs. 150 1,800 1 Drill ditto at ,, 15 180 2 2nd class Sergeants at ,, 25 600 1 Ditto at ,, 20 240 7 1st class Corporals at ,, 16 1,344 1 Ditto at ,, 14 168 3 2nd class ditto at ,, 12 432 7 3rd ,, ditto at ,, 10 840 92 1st ,, constables at ,, 9 9,936 99 2nd ,, ditto at ,, 8 9,504 3 Mehters ... ... 216 Recruits ... ... 1,000 26,260 Allowance ... ... 2,926 Clothing ... ... 2,000 Rent, rates and taxes ... ... 960 Contingencies ... ... 500 Total ... 2,646
Cattle-pound	.....	.....	.....	.....	.....		1,632	B. 1,632	1,632	*B. Cattle-pound.* 2 Mohrirs at Rs. 10 ... ... 240 2 Durwans at Rs. 8 ... ... 192 Feed and keep of animals ... 1,000 Repair of pounds ... ... 200 Total ... 1,632
ontagious disease animals	.....	.....	.....	.....	.....		1,456	C. 1,456	1,456	*C. Contagious disease animal account.* Rs. 1 Superintendent at Rs. 50 ... 600 1 Durwan at Rs. 10 ... ... 120 1 Mehter at ,, 3 ... ... 36 Feed and keep of horses ... ... 200 Repair of hospital bedding ... 500 Total ... 1,456
Total Calcutta Police ...	6,[illegible],258	6,11,000	3,94,134	3,18,376	6,22,510		6,51,316	50,000	6,50,000	These charges were previously shown under Refunds.
MUNICIPAL POLICE.										
Government Contribution.										
Howrah Police	33,180	36,100	17,299	16,212	33,511		35,858	35,000	35,000	Reduced on actuals.

GRANT 20—POLICE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PRESIDENCY POLICE—*contd.*										
		RIVER HARBOUR OR MARINE POLICE.										
		RIVER POLICE.										
		Government contribution (one-fourth of total cost)	10,304	10,400	.....	10,412	10,412		10,591	10,500	10,500	
		SALT POLICE.										
		Baliaghata, Kidderpur and Chitpur Salt Pass Stations.										
		Police Force.										
4	4	Sub-Inspectors ...	1,422	1,440	702	643	1,345		1,440	1,440	1,440	
2	2	Corporals	495	384	247	230	477		384	384	384	
17	17	Constables	1,572	1,764	797	952	1,749		1,764	1,764	1,764	
				3,588					3,588	3,588	3,588	
		Deduct—Probable savings ...		88					88	88	88	
		Total Police Force...	3,489	3,500	1,746	1,825	3,571		3,500	3,500	3,500	
		Establishment.										
2	2	Manjees	131	120	60	60	120		120	120	120	
2	2	Dandies	85	96	45	50	95		96	96	96	
4	4	Total Establishment	216	216	105	110	215		216	216	216	
		Supplies and Services.										
		Petty construction and repairs ...	18	124	.....	.....	.....		124	124	124	
		Clothing (men)	65	160	65	.....	65		160	160	160	
		Boat-hire	58	60	30	28	58		60	60	60	
		Total Supplies and Services ...	141	344	95	28	123		344	344	344	
		Contingencies.										
		Rent, rates and taxes	111	72	83	28	111		72	72	72	
		Office expenses and miscellaneous	61	68	31	52	83		68	68	68	
		Total Contingencies ...	172	140	114	80	194		140	140	140	
		Total Salt Police ...	4,018	4,200	2,060	2,043	4,103		4,200	4,200	4,200	
		POLICE DEAD-HOUSE.										
		Establishment.										
		Dissector	118	120	60	58	118		120	120	120	
		Servants	178	180	88	89	177		180	180	180	
		Total Establishment ...	296	300	148	147	295		300	300	300	
		Contingencies.										
		Office expenses and miscellaneous	489	120	420	37	457		300	300	300	Increased under Bengal Government No. 3134J., dated 3rd September 1891.
		Total Police Dead-house ...	785	420	568	184	752		600	600	600	
		GUARDS FOR PUBLIC BUILDINGS, &c.										
		POLICE ESTABLISHMENT TO PERFORM THE DUTIES OF MILITARY GUARDS.										
		Police Force.										
5	5	Inspectors	9,149	9,600	4,761	3,790	8,551		9,600	9,600	9,600	
4	4	European Sergeants	3,540	4,800	2,235	1,700	5,445		4,800	4,800	4,800	
10	9	Sergeants	1,510	2,560	1,510	830	830		2,320	2,320	2,320	
28	26	Corporals	2,646	2,832	1,442	766	2,208		2,592	2,592	2,592	
231	211	Constables	30,301	21,736	10,827	7,025	17,852		19,744	19,744	19,744	
										39,056	39,056	
		Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	170	170	
		Total Police Force ...	47,146	41,528	20,775	14,111	34,888		39,056	38,886	38,886	
		Establishment.										
4	4	Servants	344	264	148	80	228		264	264	264	

No. of men.	Cost.	Buildings.
	Rs.	
8	804	Stamp Office.
18	1,884	Custom House.
58	8,268	Mint.
36	7,404	Kidderpore Dockyard.
21	2,316	Cossipore Gun Factory.
20	4,476	Government House.
34	3,516	Additional guard during the stay of the Viceroy.
7	708	Telegraph Office.
4	396	Mathematical Department.
14	1,500	Paper Currency.
3	3,600	High Court.
21	4,020	Hastings Police at Fort William.
1	1,200	Sailors' Home.
10	1,164	Belvedere.
255	39,056	

GRANT 20—POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1881-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRESIDENCY POLICE—*contd.*										
GUARDS FOR PUBLIC BUILDINGS, &c.—*continued.*										
POLICE ESTABLISHMENT TO PERFORM THE DUTIES OF MILITARY GUARDS—*continued.*										
Allowances.										
Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
Good conduct money	10	.....	10	83	93		400	400	400	
Military allowances to Non-Commissioned Officers	1,019	138	1,019	.....	1,019		.....	.....	.....	
Total Allowances ...	1,029	138	1,029	83	1,112		400	400	400	
Supplies and Services.										
Escort charges	1,847	1,600	1,370	1,259	2,629		3,000	3,000	3,000	
Clothing and accoutrements (men)	2,839	2,300	2,839	13	2,852		2,100	2,100	2,100	
Rewards	18	50	18	.....	18		50	50	50	
Military allowance to Non-Commissioned Officers	.....	.....	—1,019	.....	—1,019		.....	.....	.....	
Total Supplies and Services ...	4,704	3,950	3,208	1,272	4,480		5,150	5,150	5,150	
Contingencies.										
Rent, rates and taxes	250	600	200	25	225		600	600	600	
Office expenses and miscellaneous	936	400	364	261	625		400	400	400	
Total Contingencies ..	1,173 +13	1,000	564	286	850		1,000	1,000	1,000	
Total Guards for Public Buildings	54,409	46,880	25,724	15,832	41,556		45,870	45,700	45,700	
CALCUTTA LOCK-UP GUARDS.										
NUMBERS. 1891-92. 1892-93. *Police Force.*										
1 1 Jemadar	720	240	.....	720	.....		240	240	240	
1 1 Naib		120					120	120	120	
2 2 Constables, 1st class ..		216					216	216	216	
6 6 Ditto, 2nd do. ...		576					576	576	576	
Total Police Force ...	720	1,152	480	720	1,200		1,152	1,152	1,152	
Allowances.										
Conveyance allowance	121	300	1	.....	1		300	300	300	
Supplies and Services.										
Escort charges	132	300	21	391	412		300	300	300	
Clothing	33	100	33	.....	33		100	100	100	
Total Supplies and Services ...	165	400	54	391	445		700	700	700	
Contingencies.										
Miscellaneous	103	148	85	246	331		148	148	148	
Total Lock-up Guards ...	1,108	2,000	619	1,357	1,976		2,000	2,000	2,000	
TOTAL PRESIDENCY POLICE ...	7,14,062	7,11,000	3,50,404	3,64,416	7,14,820		7,50,435	7,48,000	7,48,000	
SUPERINTENDENCE.										
NUMBERS. 1891-92. 1892-93. *Salaries.*										
1 1 Inspector-General (2,500)	77,687	28,800	42,282	29,977	72,259		28,800	28,800	28,800	
2 2 Deputy Inspectors-General		36,000					36,000	36,000	36,000	
1 1 Personal Assistant to Inspector-General...	10,151	8,400	4,500	4,203	8,703		8,400	8,400	8,400	
Total Salaries ...	87,838	73,200	46,782	34,180	80,962		73,200	73,200	73,200	

GRANT 20—POLICE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
		GUARDS FOR PUBLIC BUILDINGS, &c.—*contd.*										
		SUPERINTENDENCE—*contd.*										
		Establishment.										
1	1	Clerk on Rs. 200 and over	36,094	36,952	18,128	18,063	36,191		38,138	38,138*a*	38,138	*a* Increase due to annual increments.
39	39	Clerks on less than Rs. 200										
4	4	Servants	369	372	183	366	549		372	372	552	
		Inspector-General's office establishment to be located at Patna...	.....	.....	.....	.....	.....		2,400	2,400*b*	...	*b* Provision retained pending sanction of Government.
		Temporary establishment	668	450	150	598	748		450	450	450	
				37,774					41,360	41,360	39,140	
		Deduct—Probable savings ...		674	.....	.....	.....		674	1,560	1,340	
		Total Establishment ...	37,131	37,100	18,461	19,027	37,488		38,286	39,800	37,800	
		Allowances.										
		Travelling expenses and allowances	5,837	6,000	3,512	2,806	6,318		10,000	10,000	10,000	Larger provision made to meet requirements in accordance with a Resolution of Government of Bengal, dated 17th October 1891.
		Contingencies.										
		Office rent	.....	.....	.....	.....	.....					The Inspector-General has made larger provision than the contract grant with reference to his letter No. 21155, dated 8th—12th November 1891, to Government, but the contract grant has been reproduced for want of sanction for the increased provision.
		Cost of photographs	62		21	47	68					
		Postage charges	1,390	3,700	626	970	1,596		8,700	4,000	4,000	
		Office expenses and miscellaneous	2,291		1,136	1,910	3,046					
		Total Contingencies ...	3,743	3,700	1,783	2,927	4,710					
		TOTAL SUPERINTENDENCE ...	1,34,549	1,20,000	70,538	58,940	1,29,478		1,32,586	1,27,000	1,25,000	
		DISTRICT EXECUTIVE FORCE.										
		DISTRICT POLICE.										
		Salaries.										
		District Superintendents—										
7	7	1st grade (1,000)	.....	84,000	.....	.....	.....		84,000	84,000	84,000	
6	6	2nd do. (800) ...	.....	57,600	.....	.....	.....		57,600	57,600	57,600	
9	11	3rd do. (700) ...	.....	75,600	.....	.....	.....		92,400	92,400	84,000	
10	9	4th do. (600) ...	.....	72,000	.....	.....	.....		64,800	64,800	64,800	
10	10	5th do. (500) ...	.....	60,000	.....	.....	.....		60,000	60,000	60,000	
		Local allowance to 24-Pergunnahs and Chittagong Hill Tracts	.....	4,200	.....	.....	.....		4,200	4,200	4,200	
42	43	Total District Superintendents	3,66,995	3,53,400	1,87,822	1,60,830	3,48,652		3,63,000	3,33,000	3,54,600	As estimated for by the Inspector-General of Police, Lower Provinces.
		Assistant District Superintendents—										
12	11	1st grade (400) ...	.....	57,600	.....	.....	.....		52,800	52,800	43,200	
14	15	2nd do. (300) ...	.....	50,400	.....	.....	.....		54,000	54,000	43,200	
19	19	3rd do. (250) ...	.....	57,000	.....	.....	.....		57,000	57,000	42,000	
		Local allowance to 24-Pergunnahs ...	.....	600	.....	.....	.....		600	600	600	
5	5	Acting allowance at Rs. 50 per month to five Assistants in charge of five districts	.....	.....	.....	.....	.....		3,000	3,000	3,000	
50	50	Total Assistant District Superintendents	1,39,893	1,65,600	74,994	74,751	1,49,745		1,67,400	1,67,400	1,32,000	
				5,19,000					5,30,400	5,30,400	4,86,600	
		Deduct—Probable savings	.....	18,515	.....	.....	.....		18,515	23,400	6,600	
		Total Salaries ...	5,06,888	5,00,485	2,62,816	2,35,581	4,98,397		5,11,885	5,07,000	4,80,000	

GRANT 20—POLICE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT EXECUTIVE FORCE—*continued.*										
		DISTRICT POLICE—*continued.*										
		Police Force.										
		Inspectors—										
13	13	1st grade (250) ...	.....	39,000	.....	.....	.....		39,000	39,000	39,000	
46	46	2nd do. (200) ...	.....	1,10,400	.....	.....	.....		1,10,400	1,10,400	1,10,400	
46	45	3rd do. (150) ...	.....	82,800	.....	.....	.....		81,000	81,000	81,000	
48	47	4th do. (100) ...	.....	57,600	.....	.....	.....		56,400	56,400	56,400	
		Local allowance at Chandbally	.....	600	.....	.....	.....		600	600	600	
153	151	Total Inspectors ...	2,87,348	2,90,400	1,42,320	1,46,935	2,89,255		2,87,400	2,87,400	2,87,400	As estimated for by the Inspector-General of Police, Lower Provinces.
		Sub-Inspectors—										
55	55	1st grade (80) ...	.....	52,800	.....	.....	.....		52,800	52,800	52,800	
183	183	2nd do. (70) ...	.....	1,53,720	.....	.....	.....		1,53,720	1,53,720	1,53,720	
219	218	3rd do. (60) ...	.....	1,57,680	.....	.....	.....		1,56,960	1,56,960	1,56,960	Decrease of one in Midnapore, *vide* Bengal Government No. 4454, dated 23rd October 1891.
266	266	4th do. (50) ...	.....	1,59,600	.....	.....	.....		1,59,600	1,59,600	1,59,600	
181	181	5th do. (30) ...	.....	65,160	.....	.....	.....		65,160	65,160	65,160	
904	903	Total Sub-Inspectors	5,54,740	5,88,960	2,77,926	2,78,860	5,56,786		5,88,240	5,88,240	5,88,240	
4	4	European constables at and at ...	3,675	4,080	1,960	1,985	3,945		4,080	4,080	4,080	
20	20	Mounted constables	4,665	5,932	2,051	2,157	4,208		6,000	6,000	6,000	Increase due to superannuation deductions having ceased.
		Head constables—										
153	153	1st grade (25) ...	.....	45,900	.....	.....	.....		45,900	45,900	45,900	
562	563	2nd do. (20) ...	.....	1,30,665	A	.....	.....		1,35,120	1,35,120	1,35,120	Increase due to the appointment of an additional head-constable in Julpaigoree and one at Dinagepore against decrease of one in Midnapore.
711	711	3rd do. (15) ...	.....	1,23,980					1,27,980	1,27,980	1,28,160	Increase due to superannuation deductions having ceased.
911	912	4th do. (10) ...	.....	1,05,903					1,09,440	1,09,440	1,09,440	Increase due to the appointment of an additional head-constable in Furreedpore and one at Palamow, against decrease of one in Cuttack.
2,337	2,339	Total Head constables	3,92,895	4,06,448	1,95,015	1,95,886	3,90,901		4,18,440	4,18,440	4,18,620	A. Represents net pay, *i.e.*, excluding superannuation deduction at ½ anna per rupee.
		Constables—										
635	634	First grade (9) ...	.....	66,228	*a*	.....	.....		68,472	68,472	68,688	Decrease of one in Midnapore under Bengal Government No. 4454, dated 23rd October 1891.
1,913	1,930	Second ,, (8) ...	.....	1,71,909					1,85,280	1,85,280	1,85,472	Increase due to the appointment of five additional constables in Dinagepore, one in Julpaigoree and thirteen in Darjeeling, against decrease of two in Midnapore.
5,822	10,359	Third ,, (7) ...	.....	4,79,461					8,70,156	8,70,156	8,70,156	Increase due to the appointment of two in Julpaigoree, thirteen in Dinapore, and seven in Khulna, against decrease of four in Lohardugga, the difference due to transfer of men from fourth to third grade.
9,131	4,678	Fourth ,, (6) ...	.....	6,36,888					3,36,816	3,36,816	3,36,816	Decrease due to reduction of four in Lohardugga and transfer of 4,449 to the third grade.
												a Represents net pay, *i.e.*, excluding superannuation deduction.
		Total Constables ...	13,84,324	13,54,486	6,92,704	6,96,980	13,89,684		14,60,724	14,60,724	14,61,132	
1,277	1,248	Chowkidars— 934 at Rs. 5 ... 27 at ,, 4-8 ... 287 at ,, 4 ...	.....	73,092	.....	.....	.....		71,274	71,274	71,274	Decrease due to reduction of 16 in Dinagepore, six in Khulna, five in Sarun, and 22 in Murshedabad against increase of three in Murshedabad, nine in Palamow, and eight in Lohardugga.
		Temporary force at Darjeeling	.....	950	.....	.....	.....		1,730	1,730	1,730	
		Total ...	.....	27,24,348	.....	...	.....		28,37,888	28,37,888	28,38,476	
		Deduct—Probable savings	.....	97,348	.....	.....	.....		90,256	1,02,888	1,03,476	
		Total Police Force ...	26,27,647	26,27,000	13,11,976	13,22,803	26,34,779		27,47,632	27,35,000	27,35,000	
		Establishment.										
264	266	Clerks (less than 200)	96,241	1,01,070	47,839	47,888	95,727		1,02,556	1,02,556	1,02,556	Increase due to annual increments and to two new appointments; one sanctioned in Bengal Government No. P $\frac{1\text{-E}}{1}$ 8, dated 3rd September 1890, and one pending sanction.
59	59	Sweepers	6,006	1,590	3,174	2,743	5,917		1,590	1,590	1,590	
197	203	Fixed boat establishment	57,206	64,873	28,162	28,374	56,536		65,900	65,900	65,900	Increase due to provision of charges on account of steam-launch at Dacca.
		Temporary establishment	204	.....	.....	.....	.....		.....	.....	.....	
		Deduct—Probable savings	.....	1,67,533	.....	.....	.....		1,70,046	1,70,046	1,70,046	
			.....	7,533	.....	.....	.....		7,533	8,046	8,046	
		Total Establishment	1,59,657	1,60,000	79,175	79,005	1,58,180		1,62,513	1,62,000	1,62,000	

GRANT 20—POLICE—*continued.*

HEADS AND ITEMS.	Actuals. 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT EXECUTIVE FORCE—*continued.*										
DISTRICT POLICE—*continued.*										
Hospital Charges.										
Civil Hospital Assistants	12,581	19,319	10,462	6,670	6,670		20,419	20,419	20,419	Increase due to provision for the pay of native doctors who have passed English qualifications.
Hospital establishment	7,793			3,930	14,392					
Improvement of police hospital ...	—1,111	1,000	—924	—599	—1,523		1,000	1,000	1,000	
Medical stores	444	300	442	1,432	1,874		6,654	6,581	6,581	Increased provision to meet charges hitherto debited under Medical.
Country medicines	.....	1,381	.....	678	678		C1,759			Included under the contract grant.
Total Hospital Charges ...	19,705	22,000	9,980	12,111	22,091		29,832	28,000	28,000	
Allowances.										
Batta allowance	12,890	14,543	6,541	5,529	12,070		6,674	6,006	6,006	Decrease due to batta allowance to fourth grade constables not being required owing to increase of their pay.
Good conduct money	20,693	21,072	10,159	9,632	19,791		20,706	20,706	20,706	
Travelling expenses and allowances	89,520	88,785	46,242	45,856	92,098		88,688	88,688	88,688	
House allowance	390	600	100	814	914		6,600	6,600	6,600	Increased provision made by Inspector-General with reference to his letter No. 21155, dated 8th November 1891, to Government.
Total Allowances ...	1,23,493	1,25,000	63,042	61,831	1,24,873		1,22,668	1,22,000	1,22,000	
Supplies and Services.										
Country stationery	.....	.....	.....	.....	.....		C22,080			Items marked C are included under the contract grant.
Compensation for land taken for police building	633	.....	347	765	1,112		1,000	1,000	1,000	
Cost of escorts (way charges) ...	53,479	50,000	25,697	27,414	53,111		51,993	53,000	53,000	Increased on actuals.
Keep of elephants										
Purchase of boats	31,338	32,000	17,338	13,004	30,342		32,800	32,000	32,000	
Purchase of elephants and mules...										
Repairs and stores for steamers and schooners	7,348	6,500	6,328	1,207	7,535		C2,290			
Ordnance stores	7,933	10,500	4,209	71	4,280		10,500	10,000	10,000	
Purchase of tents	6,210	.....	5,860	83	5,943		C6,838		6,838	
Petty construction	36,825	.....	70,220	11,768	1,00,296		42,000	42,000	42,000	Petty construction is now provided for separately from the contract grant with reference to Government letter to the Inspector-General of Police, No. F $\frac{1\text{-}C}{10}$ 11, dated 15th September 1890.
,, repairs	61,662			18,308			C55,000			
Cost of photographs	.....	.....	.....	.....	.....		.....	.....	.....	
Clothing—Maintenance Rs. 1,00,020 and free kits Rs. 44,000 ...	1,35,342	.....	1,10,921	27,155	1,38,076		C1,44,020	.....	48,000	
Ditto ditto for Special Reserve	.....	.....	.....	.....	.....		C3,510			
Rewards to informers	7,485	.....	4,390	3,948	8,338		C7,500			
Reward for marksmanship	465	.....	425	205	630		C500			
Repairs of boats, &c.	3,268	.....	1,428	1,003	2,431		C3,394			
Purchase of arms and accoutrements	4,796	.....	2,344	340	2,684		9,935	9,000	9,000	
Total Supplies and Services ...	3,56,784	99,000	2,49,507	1,05,271	3,54,778		3,89,850 3,510	1,47,000	2,01,838	
Contingencies.										
Purchase of books and publications	22	.....	22	.....	22		.....	.....	.....	
Rent, rates and taxes	23,573	21,000	13,954	9,370	23,324		22,674	22,781	22,781	
Hot and cold weather charges ...	4,510	3,74,515	1,215	.....	1,215		C4,940	3,55,000	3,55,000	The contract grant (less Rs. 20,000) provided for under "30, Stationery and Printing" sanctioned in Bengal Government Resolution, dated 14th July 1891.
Repairs of tents	549		387	245	632		C1,140			
Purchase and repairs of furniture	10,629		6,876	3,838	10,714		C8,000			
Telegram charges	1,852		940	1,304	2,244		C2,100			
Postage charges	41,901		20,855	21,182	42,037		C41,968	21,219	21,219	Additional grant for contract contingencies sanctioned in Bengal Government No. 3673, dated 12th August 1891.
Office expenses and miscellaneous	17,890		9,694	10,196	19,890		C14,500			
Tour charges	614		614	132	746		C1,266			
Repairs of arms and accoutrements	1,436		872	414	1,286		C1,032			
Country medicine	1,741		1,741	.....	1,741		C1,700			
Oil for lighting station-houses ...	15,960		6,681	8,875	15,556		C21,000			
Total Contingencies ...	1,20,767	3,95,515	63,851	55,556	1,19,407		1,30,380	3,99,000	3,99,000	
Deduct—For Probable savings ...	.....	.....	.....	.....	.....		.....	.....	6,00,838 6,838	
Total Supplies and Services and Contingencies	4,77,551	4,94,515	3,13,358	1,60,827	4,74,185		5,13,740	5,46,000	5,94,000	
Total District Police ...	39,14,941	39,29,000	20,40,347	18,72,158	39,12,505		40,88,270	41,00,000	41,21,000	
OTHER POLICE.										
Cost of police guards supplied to private individuals and corporate bodies	10,860	12,000	5,276	4,009	9,285		12,000	12,000	12,000	
Total Other Police ...	10,860	12,000	5,276	4,009	9,285		.....	.....	.....	
Total District Executive Force ...	39,25,801	39,41,000	20,45,623	18,76,167	39,21,790		41,00,270	41,12,000	41,33,000	
VILLAGE POLICE.										
Chowkidars	1,79,573	1,75,000	83,989	.....	.....		2,12,394	2,08,000	2,08,000	Increase due to extension of Act V of 1887 in certain parts of Lohardugga.
Contingencies	8,731	10,000	3,829	.....	.....		12,010	12,000	12,000	
Total Village Police ...	1,88,304	1,85,000	87,818	91,424	1,79,242		2,24,404	2,20,000	2,20,000	

GRANT 20—POLICE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SPECIAL POLICE.										
		FRONTIER POLICE, CHITTAGONG.										
		District and Assistant Superintendents ...	.....	37,200	.....	.....	.....		3,000			
		Police Force.										
...	1	Fourth grade Inspector	.....	.....	.....	.....	.....		.....			
7	...	Subadar-Major and Subadars		8,040					1,200			
6	...	Jemadars		3,600					.....			
1	1	Sub-Inspector at Rs. 80	19,837	600	10,502	4,591	15,093		960			The Commissioner of the Chittagong Division has estimated a sum of Rs. 79,062 on account of Chittagong Hill Tract Police as shown in the column "Proposed by Local Officers," but in the absence of specific sanction of Government, the amount shown in page 24 of Mr. Lyall's report, No. 133HT, dated Chittagong, the 28th February 1891, has been reproduced, pending further orders.
...	2	Sub-Inspector at Rs. 50		.....					1,200			
38	...	Havildars		7,779					.....			
596	...	Naiks, buglers and privates		69,576					1,800			
...	6	Head-constables at Rs. 25		.....					1,680			
...	7	Head-constables at Rs. 20		.....					.....			
		Establishment of scouts	63,024	570	31,666	12,460	44,126		2,340			The increase compared with Mr. Lyall's report, which the Commissioner's present estimate provides for, is under the heads "Pay of Executive Force," and "Contract and Special Contingencies." A copy of his letter explaining the reason of the increase under the first-named head accompanies.
...	13	Head-constables at Rs. 15		.....					5,760			
...	48	Constables at Rs. 10		.....					.....			
		Additional allowance to havildars ...		480					.....	49,000	54,000	
...	125	Constables at Rs. 9 ...		.....					13,500			
		Total ...		90,645								
		Deduct—Probable savings ...	.....	18,076	.....	.....	.....		.....			
		Total Police Force ...	82,861	72,569	42,168	17,051	59,219		28,440			
		Establishment.										
4	4	Clerks	1,841	1,920	980	840	1,820		1,824			
6	...	Bhistee establishment	531	648	372	27	537		48			
1	...	Sweeper	203	48		138						
6	...	Commissariat establishment	1,769	1,860	885	133	1,018		.....			
29	...	Dak establishment ...	3,095	3,096	1,547	1,547	3,094		3,096			
		Elephant establishment	.....	.....	.....	.....	.....		432			
20	...	Land transport establishment	6,106	2,352	1,034	326	1,360		.....			
7	...	Fixed boat establishment	900	900	450	450	900		900			
200	...	Cooly corps	19,240	19,200	18,784	16,691	35,475		19,200			
		Temporary establishment	2,057	17,986	2,057	.....	2,057		.....			
		Total Establishment	35,742	48,010	26,109	20,152	46,261		25,500			
		Total Police Force and Establishment	1,18,603	1,57,779	68,277	37,203	1,05,480		53,940			
		Hospital Charges.										
		Hospital establishment	1,776	480	1,212	1,029	2,241		.....			
		Medical stores ...	84	600	84	.....	84		300			
		Country medicines ...	165	.....	62	43	105		206			
		Total Hospital Charges	2,025	1,080	1,358	1,072	2,430		506			
		Allowances.										
		Good conduct allowances	502	660	240	84	324		204			
		Batta allowance	2,776	12,000	2,776	.....	2,776		.....			
		Travelling allowances and expenses	683	2,140	501	455	956		1,185			
		Total Allowances ...	3,961	14,800	3,517	539	4,056		1,389			
		Supplies and Services.										
		Cost of escorts (way charges) ...	91	103	53	47	100		33			
		Keep of elephants, &c.	1,442	1,893	751	.....	751		602			
		Purchase of boats	1,463	684	1,020	50	1,070		244			
		Repair of boats							180			
		Purchase of elephants, &c.		6,000					2,000			

GRANT 20—POLICE—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SPECIAL POLICE—*concld.*										
FRONTIER POLICE, CHITTAGONG—*concld.*										
Supplies and Services—concld.										
Cost of supplying, conveying, losses, &c., of provisions	82,661	55,270	70,859	8,659	79,518		9,600			
Ordnance stores	3,762	1,678	3,563	27,189	30,752		1,678			
Purchase of tents	39	.....	.....	.....	.....		32			
Ditto of tarpaulins	.....	.....	.....	.....	.....		15			
Petty construction	3,411	.....	3,397	65	3,462		619			
Do. repairs	.....	.....	.....	.....	.....		961			
Clothing	12,248	.....	5,299	879	6,178		995			
Free kit	.....	.....	.....	.....	.....		468			
Rewards to informers...	61	.....	41	220	261		47			
Working allowance	2,472	.....	1,148	.....	1,148		.....			
Transport of imported coolies ...	.....	1,992	.....	.....	.....		3,339			
Purchase of arms, &c., accoutrements	4	.....	4	237	241		9			
Total Supplies and Services ...	1,07,594	67,620	86,135	37,346	1,23,481		17,822			
Contingencies.										
Repair of tents	5		.....	.....	.....		.....			
Purchase and repair of furniture ...	238		203	13	216		75			
Postage charges	309		135	92	227		254			
Telegram charges	1,002	25,300	580	53	633		365			
Office expenses and miscellaneous	5,799		2,737	506	3,243		1,476			
Repairs of arms and accoutrements	483		241	.....	241		149			
Oil for lighting station-houses ...	263		187	31	218		86			
Regrant of savings under contract	.....	3,421	.....	.....	.....		.....			
Total Contingencies ...	8,099	28,721	4,083	695	4,778		2,405			
South Lushai Hill force	5,27,398	.....	5,27,398	1,42,449	6,69,847		.....	a4,52,000	3,73,000	a *Vide* Government of India, Financial Department No. 4383, dated 23rd October 1891, forwarding Secretary of State's despatch No. 61, dated 17th September 1891.
TOTAL SPECIAL POLICE ...	7,67,680	2,70,000	6,90,768	2,19,304	9,10,072		79,062	5,01,000	4,27,000	
CATTLE POUNDS.										
Establishment.										
Clerks	2,383	1,500	1,327	1,176	2,503		1,020	1,020	1,020	
Pound-keepers	1,850	2,500	938	921	1,859		2,720	2,720	2,720	
Servants	168	.....	168	A 68	236		.....	.....	.....	A. Charges on account of Presidency Police provided under Presidency Police.
Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Establishment	4,401	4,000	2,433	2,165	4,598		3,740	3,740	3,740	
Supplies and Services.										
Petty construction and repairs ...	915	900	836	213	1,049		1,057	1,163	1,163	
Feed of impounded cattle	682	.....	682	245	927		.....	.....	.....	
Contribution from pounds to municipality	.....	.....	.....	.....	.....		.....	.....	.....	
Total Supplies and Services ...	1,597	900	1,518	458	1,976		1,057	1,163	1,163	
Contingencies.										
Postage charges	.....	10	.....	.....	.....		8	8	8	
Rent, rates and taxes	251	.....	251	100	351		.....	.....	.....	
Other contingencies	169	90	146	93	239		89	89	89	
Total Contingencies ...	420	100	397	193	590		97	97	97	
TOTAL CATTLE POUNDS ...	6,418	5,000	4,348	2,816	7,164		4,894	5,000	5,000	
STEAM-BOILER INSPECTION ESTABLISHMENT.										
Establishment.										
Engineer and Inspectors	11,635	11,640	5,870	6,010	11,880		12,100	12,060	12,060	
Deputation allowance	.....	700	.....	.....	.....		700	700	700	
Clerks and servants	2,274	2,292	1,136	1,156	2,292		2,292	2,292	2,292	
Deduct—Probable savings ...	.....	14,632 1,072	.....	.....	.....		.....	14,992 932	14,992 932	
Total Establishment ...	13,909	13,560	7,006	7,166	14,172		15,092	14,060	14,060	
Allowances.										
Travelling allowances	3,372	4,000	1,728	2,204	3,932		4,450	4,400	4,400	Increase based on actuals.
Supplies and Services.										
Fees to Commissioners	1,540	1,200	1,000	700	1,700		1,300	1,300	1,300	
Contingencies.										
Office and ground rent	220	240	120	120	240		240	240	240	
Miscellaneous	1,058	1,000	363	523	886		1,000	1,000	1,000	
Total Contingencies ...	1,278	1,240	483	643	1,126		1,240	1,240	1,240	
TOTAL STEAM-BOILER INSPECTION ESTABLISHMENT.	20,099	20,000	10,217	10,713	20,930		22,082	21,000	21,000	

W. LeB.—Reg. No. 7800C—197—20-2 92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH FEBRUARY 1892.

RESOLUTION No. 613F.

READ—

Memorandum from the Accountant-General, Bengal, No. 452Bt., dated the 17th December 1891, submitting the estimates of receipts and expenditure of the Police Department for the year 1892-93.

RECEIPTS.

The Accountant-General estimates the total receipts for 1892-93 at Rs. 4,29,000 against Rs. 4,49,322, the actuals of 1890-91. The actuals of the twelve months ending September 1891 were Rs. 4,25,906, and those of the first six months of the current year Rs. 2,00,301; moreover, the Society for the Prevention of Cruelty to Animals is now credited with all fines inflicted and realized in Calcutta on account of the offence. In view of these facts and figures, the estimate fr next year cannot safely be placed at a higher figure than Rs. 4,24,000. To which must be added Rs. 36,000 for recoveries on account of supplies to the force in the South Lushai country. The total estimate will accordingly stand at Rs. 4,60,000.

EXPENDITURE.

2. The following table compares the Accountant-General's estimate of expenditure for 1892-93 with the sanctioned grants for the current year and the actuals of 1890-91 under both Imperial and Provincial heads:—

HEADS.	Actuals, 1890-91.	Sanctioned grants, 1891-92.	Estimate 1892-93.
	Rs.	Rs.	Rs.
Imperial.			
Railway Police	30,456	32,000	32,000
Provincial.			
Presidency Police	7,14,062	7,11,000	7,48,000
Superintendence	1,34,549	1,20,000	1,27,000
District Executive Force ...	39,25,801	39,41,000	41,12,000
Village Police	1,88,304	1,85,000	2,20,000
Special Police	7,67,680	2,70,000	5,01,000
Railway Police	66,161	71,000	72,000
Cattle-pounds	6,418	5,000	5,000
Steam-boiler Inspection Establishment ...	20,095	20,000	21,000
Refunds	36,350	10,000	7,000
Total Provincial ...	58,59,424	53,33,000	58,13,000
GRAND TOTAL ...	58,89,880	53,65,000	58,45,000

3. *Railway Police.*—The Accountant-General's estimate under this head amounts to Rs. 32,000 for railways hitherto treated as Imperial and Rs. 72,000 for Provincial. Under the ensuing contract all State Railways will be controlled directly by the Government of India, and all charges will therefore in future be Imperial, the provision for Provincial charges will therefore be transferred to the head of Imperial, and the total grant under this head will be Rs. 1.04.000.

4. *Superintendence.*—In anticipation of Government sanction, a sum of Rs. 2,400 has been provided by the Accountant-General for the establishment of the Deputy Inspector-General of Police stationed at Bankipore. For the present, however, the only additional establishment entertained on this account will be a duftry and a sweeper at an annual cost of Rs. 180. This amount will, therefore, be added to the estimate of Rs. 372 under "Servants," and the provision of Rs. 2,400 struck out. The total estimate under "Establishment," after making a deduction of Rs. 1,340 for probable savings, will be placed at Rs. 37,800.

5. *District Executive Force.*—A provision of Rs. 5,07,000 has been made by the Accountant-General for the salary of District and Assistant Superintendents of Police. Out of these officers, one third-grade District Superintendent and two second-grade and one third-grade Assistant District Superintendents are on deputation to the South Lushai Hills, and their pay should be omitted from this head. The pay of the first has been provided for in the Land Revenue budget, and that of the last two under the head of Special Police. A first-grade Assistant District Superintendent is also on deputation as Assistant Commissioner, Chittagong Hill Tracts, and his pay is debitable to Land Revenue. The pay of Mr. Barnard, Deputy Commissioner of Police, Calcutta, and of Mr. Ryland, Personal Assistant to the Inspector-General of Police, have already been included in the estimate under "Presidency Police" and "Superintendence" respectively, and their grade pay, Rs. 400 and Rs. 300 a month, should be omitted from this head. Excluding the officers on deputation to the Lushai Hills, the Chittagong Hill Tracts and Assam, the number of officers, in the third and probationary grades of Assistant District Superintendents, is 14, and not 19, as entered in the budget. The Accountant-General's estimate will accordingly be reduced by the amount of the pay of these officers, aggregating Rs. 43,800, as shown in the margin. These deductions having been made, the Accountant-General's estimate of Rs. 23,400 for probable savings under this head appears, in view of the actuals of 1890-91, to be too large, and will be reduced to Rs. 6,600. The total estimate under "Salaries," will accordingly be placed at Rs. 4,80,000. The Accountant-General has made no provision for the outpost recently established at Thodi in Darjeeling, consisting of a third-grade head constable and two first and two second-grade constables. The cost of this establishment, amounting to Rs. 588, will be included in the budget. The Accountant-General's estimate of Rs. 1,02,888, as probable savings under "Police Force" will on the other hand, be raised by Rs. 588, so that the total provision of Rs. 27,35,000 under this head will remain undisturbed. The Accountant-General's estimate does not take into account the provision of Rs. (44,000 + 3,510 =) 47,510 for free kits made by the Inspector-General. The local provision will stand, and Rs. 48,000 in round number will be added to the estimate on this account. Out of Rs. 20,515 provided in the current year's budget for purchase of tents, a sum of Rs. 6,838, being one-third of the total amount, was allotted by the Inspector-General for expenditure on this account during 1891-92, out of which Rs. 6,060 has been expended up to date, leaving a balance of Rs. 14,455 to be spent in next two years. The Inspector-General has entered Rs. 6,838 in the estimate for 1892-93, and this amount will be retained. But looking to the actuals of 1890-91 under "Supplies and Services and Contingencies," amounting to Rs. 4,77,551, a deduction of Rs. 6,838 will be made for probable savings, and the total grant under these two heads, including increased provision for clothing and free kits, will be placed at Rs. 5,94,000, *i.e.*, Rs. 48,000 in excess of the provision made by the Accountant-General. The total grant for District Executive Police will thus amount to Rs. 41,33,000.

1 District Superintendent, 3rd grade (as Superintendent, South Lushai Hills)	8,400	South Lushai Hills.
2 Assistant District Superintendents, 2nd grade	7,200	South Lushai Hills.
1 Assistant District Superintendent, 3rd grade	3 000	South Lushai Hills.
1 Assistant District Superintendent, 1st grade (Assistant Commissioner, Chittagong Hill Tracts)	4,800	Chittagong Hill Tracts.
1 Assistant District Superintendent (probationary)	3,000	Chittagong Hill Tracts.
3 Assistant District Superintendents, on deputation to Assam and other places	9,000	
1 District Assistant Superintendent, 1st grade (Presidency Police)	4,800	
1 District Assistant Superintendent, 2nd grade (superintendence)	3,600	
Total	43,800	

6. *Special Police*—A sum of Rs. 49,000 has been provided by the Accountant-General for the Chittagong Hill Tracts Civil Police. The detailed cost of these Police amounts to Rs. 54,642,* as shown in the margin; Rs. 54,000 in round number will accordingly be entered in the budget on this account. The budget includes a provision of Rs. 4,52,000 for expenditure on the South Lushai Hill Force. The figures for Lushai charges recently communicated to the Accountant-General include Rs. 3,67,000 for expenditure under Police. This sum does not take into account the pay and allowances, amounting to Rs. 6,000, for one of the two second-grade Assistant District Superintendents who is on deputation to the Lushai country. This amount will be included, and the total grant placed at Rs. 3,73,000.

	Rs.	Rs.
*1. Assistant District Superintendent—		
Pay	250	3,900
Local allowance ...	75	
Police Force		23,184
Establishment		5,436
Hospital charges		506
Allowances		1,389
Supplies and Services ...		17,822
Contingencies		2,405
Total ...		54,642

7. The Accountant-General's estimates under the remaining heads and sub-heads are accepted. The total grant for police expenditure in 1892-93 will be as follows:—

	Rs.
Imperial—	
Railway Police	1,04,000
Provincial—	
Presidency Police	7,48,000
Superintendence	1,25,000
District Executive Force	41,33,000
Village Police	2,20,000
Chittagong Hill Tracts Civil Police	54,000
Cattle-pounds	5,000
Steam-boiler Inspection establishment	21,000
Refunds	7,000
Total ...	53,13,000
South Lushai Hills Police	3,73,000
GRAND TOTAL ...	57,90,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Police; Commissioner of Police, Calcutta; Commissioners of the Presidency, Burdwan, and Chittagong Divisions; Accountant-General, Bengal; and the Municipal and Judicial Departments for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 614-21F.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The 8th February 1892.

H. P.—Reg. No 7490C—199—8-2-92.

[FILE F $\frac{1\text{-E}}{30}$ 1.]

MARINE BUDGET ESTIMATE FOR 1892-93.

No. 429Bt., dated Fort William, the 2nd December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS, ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Port Officer.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of vessels and stores	1,353	2,000	1,353	.....	1,353	.....	.....		1,300	2,000	2,000	
Registration and other fees ...	36,214	32,000	19,047	16,995	36,042	4,000	.....		33,975	36,000	36,000	
Pilotage receipts	8,39,577	8,20,000	4,66,016	4,28,286	8,94,302	20,000	.....		8,39,723	8,40,000	8,40,000	A fluctuating item, based on the average of 5 years.
Miscellaneous.												Based on actuals.
Deductions for mess money ...	11,139	12,000	5,652	5,812	11,464	.....	.....		11,500	12,000	12,000	
Contribution to Life Boat Establishment, Goalundo ...	230	300	60	140	200	.....	.....		300	300	300	
Other items	10,886	5,700	7,732	5,765	13,497	4,000	.....		1,500	9,700	9,700	
Marine surveys	19,337	21,000	10,881	11,387	22,268	2,000	.....		21,000	23,000	18,000	
Total Miscellaneous ...	41,592	39,000	24,325	23,104	47,429	6,000	.....		34,300	45,000	40,000	
Total ...	9,18,736	8,93,000	5,10,741	4,68,385	9,79,126	30,000	.....	9,40,000	9,09,298	9,23,000	9,18,000	

GRANT 21.—MARINE.

Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries and allowances of officers and men afloat ...	74,652	68,500	37,325	35,861	73,186	1,500	.....		69,013	70,000	55,804	Increase due to increased provision for pay of 2nd engineer steamer *Guide*, and to provision for the steam-launch *Florence*.
Victualling of officers and men afloat	16,397	16,800	8,974	6,135	15,109	3,200	.....		20,120	20,000	18,728	Larger provision made with reference to actuals for victualling allowance to pilot vessel crews.
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	74,765	76,000	66,468	7,551	74,019	.....	.....		76,985	76,000	86,333	
Purchase and hire of ships and vessels	9,183	.....	9,183	.....	9,183	1,000	.....		1,000	1,000	.....	As estimated for by the Port Officer, Calcutta.
Pilotage and pilot establishments	5,76,667	5,70,000	3,06,877	2,83,892	5,90,769	8,000	.....		5,77,740	5,78,000	5,64,740	Larger provision made with reference to actuals on account of earnings and allowances of pilots.
Marine establishments	77,074	64,200	36,665	37,324	73,989	6,800	.....		73,248	71,000	74,595	One additional officer appointed for the survey of steam-vessels.
Subsidies to steam-boat companies	37,917	35,000	23,333	9,917	33,250	.....	.....		.....	35,000	35,000	
Miscellaneous	66,498	40,000	50,604	13,822	64,426	4,000	.....		29,127	44,000	43,856	The local estimate did not provide for contribution to the Orissa Port Funds. The increased outlay in 1890-91 was on account of contributions to the Cuttack and Balasore Port Funds.
State Yacht establishments ...	7,094	6,500	4,268	3,208	7,476	.....	1,000		5,368	5,500	5,500	Charges on account of State yacht *Rhotas* and *Clytie* are included under this head.
Refunds	223	1,000	145	10	155	.....	500		.....	500	500	Reduced with reference to actuals.
Deduct—Civil, furlough, and absentee allowances	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
											8,85,056	
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....		.....	.....	56	
Total ...	9,40,470	8,78,000	5,43,842	3,97,720	9,41,562	24,500	1,500	8,90,000	8,52,601	9,01,000	8,85,000	

GRANT 21.—MARINE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.										
		PILOT VESSELS.										
		Salaries.										
		P. V. Sarsuti.										
1	1	Commander, Branch Pilot ...	.....	.....	.....	.....	.....		.....	.....	.....	
1	1	Chief Officer (150)		1,800					1,800	1,800	1,800	
1	1	Second Officer (125)		1,500					1,500	1,500	1,500	
1	1	Additional Second Officer (125) ...		1,500					1,500	1,500	1,500	
1	1	Serang (35) ...		420					420	420	420	
1	1	Carpenter (25) ...		300					300	300	300	
4	4	Secunnies (at 27 each)										
1	1	First Tindal		1,620					1,620	1,620	1,620	
1	1	Second Tindal (24)		288					288	288	288	
1	1	Sailmaker (18) ...		216					216	216	216	
1	1	Cassaub (16) ...		192					192	192	192	
1	1	Officer's cook (17)		204					204	204	204	
1	1	Bhandary										
1	1	Steward (at 15 each)										
1	1	Topaz		540					540	540	540	
4	4	Lascars (at 20 each)		960					960	960	960	
4	4	Lascars (at 18 each)		864					864	864	864	
4	4	Lascars (at 17 each)		816					816	816	816	
12	12	Lascars (at 15 each)		2,160					2,160	2,160	2,160	
		Bullock money ...		144					144	144	.....	
		Total P. V. *Sarsuti* ...	13,704	13,524	7,321	6,696	14,017		13,524	13,524	13,380	
		P. V. Fame.										
		(*Vide* details under P. V. *Sarsuti*) ...	14,286	13,524	6,917	9,099	16,016		13,524	13,524	13,380	
		P. V. Coleroon.										
		(*Vide* details under P. V. *Sarsuti*) ...	14,577	13,524	7,516	5,140	12,656		13,524	13,524	.....	
		Extra crew for Pilot Vessels ...	879	1,000	405	409	814		1,000	1,000	2,500	
		Contingencies of Pilot Vessels ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Pilot Vessels	43,446	41,572	22,159	21,344	43,503		41,572	41,572	29,260	
		Steamer *Guide.*										
1	1	Commander (400 to 500)		4,800					4,800	4,800	4,800	
1	1	Chief Officer (150)		1,800					1,800	1,800	1,800	
		Store allowance ...		360					360	360	360	
1	1	Additional Chief Officer (150) ...		1,800					1,800	1,800	1,800	
1	1	Chief Engineer (250 to 400)		3,000					3,000	3,000	3,000	
		Charge allowance		540					540	540	540	
1	1	2nd Engineer (200)		1,800					2,400	2,400	2,400	
1	1	3rd Engineer (100)		1,200					1,200	1,200	1,200	
1	1	Serang (30) ...		360					360	360	360	
1	1	Tindal (21) ...		252					252	252	252	
1	1	Carpenter's crew (25)		300					300	300	300	
3	3	Secunnies (at 25 each)		900					900	900	900	
2	2	Cassaub (16) (15)		372					372	372	372	
1	1	Ship's cook (20) ...		240					240	240	240	
2	2	Bhandaries (15) ...		360					360	360	360	

Provision made in accordance with the sanctioned scale. No alteration in consequence of the loss of the *Coleroon* has been made pending Government order.

Increased pay sanctioned in Bengal Government No. 1957 Marine, dated 5th August 1891.

Provision made with reference to sanctioned scale.

GRANT 21.—MARINE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—*concluded.*										
		Steamer "*Guide*"—concld.										
1	1	Officer's butler (15)		180					180	180	180	
1	1	Cuddy servant (10)		120					120	120	120	
1	1	Topaz (15) ...		180					180	180	180	
1	1	Moshalchi (8) ...		96					96	96	96	
1	1	Commander's servants (10) ...		120					120	120	120	
12	12	Lascars (at 15 each)		2,160					2,160	2,160	2,160	
2	2	Boys (at 8 each) ...		192					192	192	192	
1	1	Stoker tindal ...		300					300	300	300	
12	12	Firemen (at 18 each)		2,592					2,592	2,592	2,592	
2	2	Greasers (at 20 each)		480					480	480	480	
2	2	Coal trimmers ...		360					360	360	360	
		Total Steamer *Guide* ...	29,226	24,864	14,159	13,749	27,908		25,464	25,464	25,464	
		Steam-launch *Florence* ...	.....	.....	.....	.....	.....		897	897	.....	
		PORT OFFICER'S STEAM-LAUNCH "ENCHANTRESS."										
1	1	Engine driver (30)	.....	360	.....	.....	.....		360	360	360	
1	1	Fireman (at 18 each)	1,080	432	540	540	1,080		216	216	216	
1	1	Tindal (at 18 each)							216	216	216	
2	2	Lascars (at 12) ...	.....	288	.....	.....	.....		288	288	288	
		Total Port Officer's Steam-launch *Enchantress* ...	1,080	1,080	540	540	1,080		1,080	1,080	1,080	
		Chittagong Port Officer's gig ...	126	.....	63	31	94			126		
		Steam-launch *Active*	774	984	404	197	601			861		
		Total Salaries and Allowances of officers and men afloat ...	74,652	68,500	37,325	35,861	73,186		69,013	70,000	55,804	
		VICTUALLING OF OFFICERS AND MEN AFLOAT.										
		Mess allowance to pilot vessel officers		3,600					3,600	3,600	2,400	
		Victualling allowance to pilot vessel crews	15,622	7,700	8,481	5,946	14,427		10,000	10,000	10,000	
		Bullock money	.....	.....	.....	.....	.....		.....	.....	288	
		Mess allowance to steamer *Guide* officers	765	2,500	483	189	672		2,520	2,520	2,160	
		Victualling allowance to steamer *Guide* crew	.....	3,000	.....	.....	.....		4,000	3,880	3,880	
		Victualling allowance to steam-launch *Clytie*	1	.....	1	.....	1		.....	.....	.....	
		State yacht *Rhotas* and *Bholio*	9	...	9	.....	9		.....	.....	.....	
		Total Victualling of Officers, &c.	16,397	16,800	8,974	6,135	15,109		20,120	20,000	18,728	
		PURCHASE OF MARINE STORES, &c.										
		BUILDING, REPAIR, AND OUTFIT (MATERIAL).										
		Steamer *Florence*	.....	525	.....	86	86		629	629	.....	
		Pilot vessels	34,564	19,094	31,782	1,573	33,355		20,832	20,832	20,832	Based on requirements estimated by the Port Officer.
		Bholio and State yacht *Rhotas*	2,512	.....	2,512	44	2,556		1,755	1,755	9,000	
		Steamer *Guide*	9,133	1,229	8,742	1,576	10,318		5,815	5,815	5,815	
		Do. *Tigris*	.....	6,650	.....	.....	.....		.....	.....	.....	
		Steam-launch *Clytie*	814	1,550	698	119	817		1,516	1,516	1,515	
		Ditto *Enchantress* ...	1,622	.....	1,622	32	1,654		.....	.....	.....	
		Ditto *Sylph*	99	525	74	.....	74		883	883	.....	
		Total Building, Repair, and Outfit (Materiel)	48,744	29,573	45,430	3,430	48,860		31,430	31,430	37,162	

GRANT 21.—MARINE- *continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PURCHASE OF MARINE STORES, &c.—*continued.*										
BUILDING, REPAIR, AND OUTFIT (PERSONNEL).										
State yacht *Rhotas* and *Bholio*	682	1,229	682	.....	682		1,755	1,755	9,000	
Pilot vessels	8,625	19,094	8,625	506	9,131		20,833	20,833	20,833	
Steamer *Tigris*	.....	.....	.....	.....	.....		.....	.....	.....	
Ditto *Guide*	1,478	6,650	1,478	.....	1,478		5,815	5,815	5,815	
Steam-launch *Clytie*	1,331	1,550	1,331	.....	1,331		.....	.....	.....	
Ditto *Enchantress* ...	327	.....	327	.....	327		883	883	883	
Ditto *Sylph*	68	525	68	.....	68		1,515	1,515	.....	
Steamer *Florence*	.....	525	.....	.....	.....		629	629	.....	
Total Building, Repair, and Outfit (Personnel)	12,511	29,573	12,511	506	13,017		31,430	31,430	36,531	
COAL SUPPLIED TO SHIPS AND VESSELS.										
Steamer *Florence*	61	1,000	.....	79	79		.....	.....	.....	
Pilot vessels	3,468	2,000	801	259	1,060		1,050	1,050	1,050	
Steam-launch *Hetty*	.....	.....	.....	13	13		.....	.....	.....	
Steamer *Guide*	9,277	13,000	7,229	3,001	10,230		11,675	10,690	10,690	
State yacht *Rhotas* and *Bholio*	.....	.....	.....	9	9		.....	.....	.....	
Steam-launch *Clytie*	337	554	173	79	252		400	400	400	
Ditto *Muriel*	.....	.....	.....	.....	.....		.....	.....	.....	
Ditto *Sylph*	43	300	.....	.....	.....		500	500	.....	
Ditto *Enchantress* ...	324	.....	324	109	433		500	500	500	
Ditto *Lorma*	.....	.....	.....	66	66		.....	.....	.....	
Total Coal Supplied to Ships and Vessels	13,510	16,854	8,527	3,615	12,142		14,125	13,140	12,640	
Total Purchase of Marine Stores, &c.	74,765	76,000	66,468	7,551	74,019		76,985	76,000	86,333	
PILOTAGE AND PILOT ESTABLISHMENTS.										
Earnings and Allowances of Pilots.										
Branch Pilots	62,965	53,000	34,260	26,217	60,477		53,600	53,600	41,600	As estimated for by the Port Officer, Calcutta.
Allowances to Masters and Mate Pilots	16,922	12,000	12,398	6,752	19,060		16,500	16,500	16,500	
Allowance to Licensed and Apprenticed Leadsmen ...	9,611	15,000	4,978	4,839	9,817		15,000	15,000	15,000	
Lead-money to Licensed and Apprenticed Leadsmen ...	3,048	4,000	1,368	1,645	3,013		4,000	4,000	4,000	
Pilotage allowance to Free List Pilots, Calcutta	2,97,675	2,90,000	1,58,937	1,62,618	3,21,555		3,00,000	3,00,000	3,00,000	
Pilotage allowance to Licensed Pilots	1,56,398	1,65,000	78,443	68,915	1,47,358		1,56,000	1,56,000	1,56,000	
Pilotage charges at Chittagong	8,300	8,000	4,150	3,448	7,598		10,640	10,640	10,640	
Pilotage charges at Balasore ...	960	1,000	960	240	1,200		.....	1,000	1,000	
Surgeon at the Sandheads (300)	3,062	4,000	1,799	1,488	3,287		4,000	4,000	4,000	
Total earnings, &c., of Pilots ...	5,59,841	5,52,000	2,97,293	2,76,162	5,73,365		5,59,740	5,60,740	5,48,740	
Mess, Passage, and Miscellaneous.										
Mess-money of Pilots	10,618	14,000	6,084	6,475	12,559		14,000	13,260	12,000	Reduced with reference to actuals.
Passage-money of Pilots	2,800	1,500	2,201	317	2,518		1,500	1,500	1,500	As estimated for by the Port Officer, Calcutta.
Value of stores	222	280	222	21	243		280	280	280	
Miscellaneous	2,387	1,500	807	917	1,724		1,500	1,500	1,500	
Mess allowance to Surgeon at the Sandheads (60)	799	720	360	.....	360		720	720	720	
Total Mess, Passage, and Miscellaneous	16,826	18,000	9,674	7,730	17,404		18,000	17,260	16,000	
Total Pilotage and Pilot Establishments	5,76,667	5,70,000	3,06,877	2,83,892	5,90,769		5,77,740	5,78,000	5,64,740	
MARINE ESTABLISHMENT.										
PORT OFFICER'S DEPARTMENT.										
Salary.										
Port Officer (salary 1,000, allowance)	12,000	12,000	6,000	*a*8,100	14,100		12,000	12,000	12,000	*a* Increase due to privilege leave absence.
NUMBERS. 1891-92. / 1892-93. — *Establishment.*										
1 / 1 Clerk on Rs. 250 and above ...	3,000	3,000	1,500	1,500	3,000		3,000	3,000	3,000	
10 / 10 Clerks less than Rs. 200	7,423	5,940	3,805	3,673	7,478		7,572	7,116	7,116	The Port Officer explains that increased establishment has been applied for, but in the absence of Government sanction the increased provision has been omitted.
13 / 13 Servants		1,176								
Total Establishment	10,423	10,116	5,305	5,173	10,478		10,572	10,116	10,116	

GRANT 21.—MARINE—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MARINE ESTABLISHMENT—*continued.*										
PORT OFFICER'S DEPARTMENT—*continued.*										
Allowances.										
Travelling allowances	212	200	108	.....	108		200	200	200	
Supplies and Services.										
Value of mathematical stores ...	108		.....	.....	.....					
Value of ordnance stores ...	149	300	149	.....	149		300	300	300	
Dockyard services and supplies	14		—163	.....	—163					
Petty construction and repairs	41		19	.....	19					
Purchase of books	396	.....	396	.....	396		396	396	396	As estimated for by the Port Officer.
Total Supplies and Services	708	300	401	.....	401		696	696	696	
Contingencies.										
Rents, rates, and taxes	4,480	900	1,792	949	2,741		900	900	900	
Subscriptions to newspapers and periodicals	103	.....	103	.....	103		.....	.....	.....	
Postage charges	197	600	219	186	405					
Telegram charges	333	.....	.....	198	198		2,100	2,088	2,088	
Office expenses and miscellaneous	1,916	1,500	1,035	894	1,929					
Total contingencies ...	7,029	3,000	3,149	2,227	5,376		3,000	2,988	2,988	
Total Port Officer's Department	30,372	25,616	14,963	15,500	30,463		26,468	26,000	26,000	
CHARGES FOR THE SURVEY OF STEAM-VESSELS, CALCUTTA.										
NUMBERS. 1891-92. 1892-93.										
1 1 Surveyor ... / 1 Assistant Surveyor	10,320	12,000	6,160	8,571	14,731		18,000	18,000	18,000	Second Engineer sanctioned in Bengal Government No. 882 Marine, dated 1st April 1891.
Conveyance allowance of ditto...	.....	.....	.....	.....	.....		.....	.....	840	
1 1 Clerk ... ... / 1 1 Servant	523	684	319	300	619		612	612	612	
Travelling allowance	.....	.....	.....	.....	.....		.....	.....	.....	
Native crews ...	157	897	7	.....	7		.....	.....	.....	
Contingencies ...	9,755	500	827	388	1,215		1,000	988	988	
Maintenance of steam-launch *Florence*	1,333	.....	1,258	637	1,895		.....	.....	2,155	
	20,688	14,081	8,571	9,896	18,467		19,612	19,600	22,595	
Marine Court.										
Judge (Rs. 200) ...	2,316	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
Contingencies ...	798	1,000	537	218	755		1,000	1,000	1,000	
Total Marine Court	3,114	3,400	1,737	1,418	3,155		3,400	3,400	3,400	
SHIPPING MASTER.										
Salaries.										
NUMBERS. 1891-92. 1892-93.										
1 1 Deputy Shipping Master ( ) ...	6,280	6,520	3,160	3,240	6,400		6,760	6,720	6,720	Increment for broken period disallowed.
1 1 Assistant Shipping Master ( ) ...	3,231	4,790	2,271	2,390	4,661		4,800	4,800	4,800	
							.....	11,520	11,520	
Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	148	148	
Total Salaries ...	9,511	11,310	5,431	5,630	11,061		11,560	11,372	11,372	

GRANT 21.—MARINE—*concluded.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MARINE ESTABLISHMENT—*concluded.*										
		SHIPPING MASTER—*concluded.*										
		Establishment.										
9	9	Clerks less than Rs. 200	4,115	4,440	2,192	2,364	4,556		6,120	4,740	5,340	Additional provision of Rs. 1,380 for increased establishment disallowed for want of sanction.
8	9	Servants	597	600	300	363	663		732	732	732	
		Total Establishment	4,712	5,040	2,492	2,727	5,219		6,852	5,472	6,072	Increase sanctioned in Bengal Government No. 1391, dated 13th March 1891.
		Supplies and Services.										
		Remuneration to Examiners ...	4,407	3,503	2,197	1,653	3,850		3,503	3,503	3,503	
		Allowances.										
		Travelling allowances	343	400	179	180	359		360	360	360	
		Boat allowance ( )	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Allowances ...	343	400	179	180	359		360	360	360	
		Contingencies.										
		Rents, rates, and taxes	2,000	.....	800	.....	800		643	643	643	
		Postage and telegram charges ...	48	50	24	17	41		50	50	50	
		Miscellaneous	479	800	271	303	574		800	600	600	Reduced on actuals.
		Total Contingencies ...	2,527	850	1,095	320	1,415		1,493	1,293	1,293	
		Total Shipping Master ...	21,500	21,103	11,394	10,510	21,904		23,268	22,000	22,600	
		Total Marine Establishment ...	77,074	64,200	36,665	37,324	73,989		73,248	71,000	74,595	
		MISCELLANEOUS.										
		Miscellaneous Charges.										
		Mooring hire	14,556	14,286	10,985	3,599	14,584		14,286	14,286	14,286	
		Harbour Master's fees	1,399	1,300	—2,934	68	—2,866		1,400	1,400	1,400	
		Life-boat Establishment at Goalundo	625	696	307	255	562		696	696	696	
		Shipping fees and sundries ...	694	1,000	271	272	543		1,000	1,000	1,000	
		Clerks (50) for Leadsmen's quarters	.....	600	.....	.....	.....		300	300	300	Revised with reference to sanction awarded in Bengal Government No. 1995, dated 10th August 1891.
		Servants for Leadsmen's quarters	1,320	720	660	635	1,295		720	720	720	
		Allowance to Port Commissioners for collecting pilotage bills	2,800	2,800	.....	2,800	2,800		2,800	2,800	2,800	
		Tidal Semaphores at Chittagong	.....	.....	.....	.....	.....		.....	144	.....	Moiety pay of Semaphore Establishment sanctioned in Bengal Government No. 596, dated 4th March 1891.
		Fees to Masters of merchant vessels for sitting on Courts of Enquiry	950	948	.....	275	275		1,000	1,000	1,000	
		Contributions to Port Funds { Balasore 20,000 / Cuttack 20,000 }	40,000	10,000	40,000	.....	40,000		.....	15,000	15,000	The estimated deficit of the Orissa Port Funds at the close of 1891-92 is Rs. 15,000.
		Miscellaneous	2,063	3,800	296	842	1,138		3,800	3,529	3,529	
		Constructing a shed and slip at Orphangunge	.....	.....	.....	4,394	4,394		.....	.....	.....	
		Repairs of boundary and fences of Orphangunge Yard... ...	.....	.....	.....	.....	.....		.....	.....	.....	
		House-rent, Leadsmen's quarters	2,091	3,600	1,019	683	1,702		3,000	3,000	3,000	Sanctioned in Bengal Government No. 1995, dated 10th August 1891.
		Fitting the Port Officer's steam-launch to carry guns	.....	.....	.....	.....	.....		.....	.....	.....	
		Renewal of tents and furnitures	.....	250	.....	.....	.....		125	125	125	
		Deduct—Probable savings ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Miscellaneous ...	66,498	40,000	50,604	13,823	64,427		29,127	44,000	43,856	

H. P.—Reg. No. 7133C—161—3-2-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH JANUARY 1892.

RESOLUTION No. 314F.

READ—

Memorandum from the Accountant-General, Bengal, No. 429Bt., dated 2nd December 1891, submitting the estimate of Provincial Receipts and Expenditure of the Marine Department for the year 1892-93.

RECEIPTS.

The total receipts for the year 1892-93, as estimated by the Accountant-General, amount to Rs. 9,23,000 against Rs. 8,93,000, the sanctioned estimate for the current year, and Rs. 9,18,736, the actuals of 1890-91. The total Pilotage receipts are estimated at Rs. 8,40,000, including those obtained at Chittagong, which amount to Rs. 10,000. These receipts might with advantage be shown separately in the estimates and accounts, as they represent receipts of two distinct ports. A proposal to reduce the charges for Marine surveys of smaller vessels has been submitted to the Government of India, and the Accountant-General's estimate of Rs. 23,000 on this account will be reduced to Rs. 18,000. The estimates under the remaining heads are accepted. The total receipts will then amount to Rs. 9,18,000.

EXPENDITURE.

2. Under "Salaries and allowances of officers and men afloat," the Accountant-General's estimate provides for three pilot brigs, but owing to the loss of the *Coleroon* there will be only two in commission during next year, and the estimate will accordingly be reduced by Rs. 13,524. Extra men will, however, have to be employed when only one brig is at the Sandheads, and the provision for "Extra Crew of Pilot-vessels" will therefore be raised from Rs. 1,000 to Rs. 2,500. The item "Bullock money" entered under this head and included in "Salaries" should be transferred to the head "Victualling of officers and men afloat." The steam-launch *Florence* is used by the Engineer-Surveyors, and as it is necessary to keep a distinct account of expenditure on "Surveys," the charges connected with this launch, provided under this head as well as under "Purchase of Marine stores, &c.," will be transferred to the head "Charges for the survey of steam-vessels, Calcutta." The only charges which the Marine Department has to bear at Chittagong are those for "Pilotage" and "Shipping Office." The sums of Rs. 126 and Rs. 861, entered respectively against the Port Officer's gig and the steam-launch *Active* at Chittagong should therefore be struck out.

3. "*Victualling of officers and men afloat.*"—As there will be only two pilot-vessels in commission during 1892-93, the provision under Mess allowance for officers is reduced from Rs. 3,600 to Rs. 2,400. But, as observed above, the item "Bullock money" of Rs. 144 for each of these vessels should be shown under this head. The mess allowance of one of the officers of the steamer *Guide* has been reduced. The sum of Rs. 2,520 provided for the officers of this steamer on this account is therefore reduced to Rs. 2,160.

4. *Purchase of Marine stores, &c.*—The Accountant-General's estimate includes a provision of Rs. 883+1,515+500=2,898 for the steam-launch *Sylph*, which will be struck out, as the launch is not now employed in the Marine Department. The provision of Rs. (1,755+1,755=)3,510 for the repairs of the *Rhotas* will not be sufficient, as her upper works will have to be renewed next year at a cost of from Rs. 15,000 to Rs. 20,000. A sum of Rs. 18,000 will accordingly be entered in the budget on this account.

5. The estimate does not include any provision for the purchase of new vessels. A grant of Rs. 2,00,000 will probably be required for the purchase or construction of a vessel to replace the *Coleroon*, but an application has already been made to the Government of India, in connection with the ensuing Provincial contract, to keep the charge outside the contract, and pending the final orders of that Government no provision will be made on this account in the Provincial budget.

6. Under "*Earnings and allowances of Pilots*" a sum of Rs. 53,600 has been entered against Branch Pilots, which includes Rs. 36,000 for the pay of three Branch Pilots commanding brigs. There will be only two brigs in commission during 1892-93, and the third Branch Pilot will be on the running list and take his share of the pilot allowances. The provision of Rs. 36,000 is therefore reduced by Rs. 12,000. Against Mess-money of Pilots, a provision of Rs. 13,260 has been made. The special allowances of Mate Pilots have been abolished, and the only disbursement on this account will be a sum corresponding to the deductions for mess-money appearing under "Receipts," which amount to Rs. 12,000. The provision will therefore stand at this amount.

7. *Charges for the survey of steam-vessels, Calcutta.*—As observed above, all charges for the steam-launch *Florence* should come under this head. The Accountant-General has provided for the salaries of a Surveyor and an Assistant Surveyor under this head. The new Surveyor is not an Assistant, and the provision should be for the salaries of two Surveyors. Each of the Surveyors gets a conveyance allowance of Rs. 35 a month, and a sum of Rs. 840 is entered in the estimates on this account.

8. *Shipping Master.*—The local estimate of Rs. 6,120 for the pay of the clerks of the Shipping Master's establishment has been reduced by the Accountant-General to Rs. 4,740. The local estimate includes provision for an increased establishment, which has now been sanctioned. The Accountant-General's estimate is raised to Rs. 5,340.

9. *Miscellaneous charges.*—The Government of Bengal does not pay for tidal semaphores at Chittagong, and the provision of Rs. 144 for their charges should be struck out. The shed and slip at Orphangunge no longer exist, and the entry on this account, as well as that for fitting the Port Officer's steam-launch to carry guns, should be omitted. Of the 12 moorings, for the hire of which Rs. 14,286 is provided in the estimates, only 4 are used by the Provincial Government, and a proposal has been made to the Government of India that the charges for the other 8 should be transferred to Imperial. Pending final orders the provision of Rs. 14,286 for the mooring hire will be retained.

10. The Accountant-General's estimates of expenditure under the remaining heads are accepted.

In accordance with the foregoing remarks, the total grant for next year will stand at Rs. 8,85,056 or Rs. 8,85,000 in round number.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Port Officer, Calcutta, the Accountant-General, Bengal, the Board of Revenue, and the Marine Department.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 315-18F.

COPY forwarded to the Port Officer, Calcutta, the Accountant-General, Bengal, the Board of Revenue, and the Marine Department.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 16th January 1892.

H. P.—Reg. No. 6857C—16'—18-1-92.

EDUCATION BUDGET ESTIMATE, 1892-93.

[FILE F $\frac{1\text{-E}}{8}$1.]

No. 460Bt., dated Fort William, the $\frac{22\text{nd}}{23\text{rd}}$ December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE FOR 1892-93.

XIX.—EDUCATION.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees, Government Colleges, General	1,44,591	1,40,000	78,233	84,001	1,62,234	25,000	... ..		1,50,000	1,65,000	1,65,000	Based on past actuals, which show a steady increase.
Fees, Government Colleges, Professional	41,090	35,000	21,279	18,148	39,427	5,000	.. ...		33,000	40,000	40,000	Based on actuals.
Fees, Schools, General	3,25,333	3,32,000	1,69,544	1,60,884	3,30,428	.....	12,000		3,15,120	3,20,000	3,20,000	Decrease owing to the transfer of certain schools to municipalities.
Fees, Schools, Special	19,528	18,000	9,534	11,334	20,868	2,000	.. ...		16,000	20,000	20,000	Based on actuals.
Contributions	17,325	20,000	10,187	4,118	14,305	.....	5,000		14,500	15,000	15,000	Decrease due to smaller contribution from municipalities.
Income from Endowments ...	3,750	5,000	3,750	1,000	4,750	.....	.....		5,000	5,000	5,000	Based on actuals.
Miscellaneous	21,069	20,000	15,804	22,655	38,459	5,000	.....		25,500	25,000	25,000	
Total .	5,75,686	5,70,000	3,08,331	3,02,140	6,10,471	37,000 (20,000)	17,000	6,10,000	5,59,120	5,90,000	5,90,000	

22.—EDUCATION.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.										
Fees, Government Colleges, General.										
Fees and fines	1,44,591	1,40,000	78,233	84,001	1,62,234		1,50,000	1,65,000	1,65,000	Based on past actuals, which show a steady though small increase, as shown below:— Rs. 1885-86 .. .. 1,19, 1886-87 .. ... 1,29, 1887-88 .. . 1,53, 1888-89 ... . 1,70, 1889-90 ... 1,81, 1890-91 . 1,60, Twelve months ending September 1891 ... 2,02,
Fees, Government Colleges, Professional.										
Law Class fees	14,708	12,000	8,417	5,348	13,765		10,000	14,000	14,000	
Engineering College fees ...	26,382	23,000	12,862	12,800	25,662		23,000	26,000	26,000	
	41,090	35,000	21,279	18,148	39,427		33,000	40,000	40,000	
Fees, Government Schools, General.										
Fees and fines, High Schools ...	2,95,448	3,00,000	1,54,182	1,47,030	3,01,212		2,90,000	2,95,000	2,95,000	Decrease due to the transfer of the Barisal and Monghyr zillah schools to Joint-Committees.
Ditto, Middle Schools	18,235	20,000	9,052	7,117	16,169		13,000	13,000	13,000	Five Government Middle Schools have lately been transferred to municipalities.
Ditto, Girls' Schools ...	.. ...	.....	.....	.. ...	.. ...		120	.....	.....	
Ditto, Primary Schools	48	.. ...	.....	. ...	...		.....	. ...	.....	
Ditto, Boarding Schools	11,572	12,000	6,310	6,737	13,047		12,000	12,000	12,000	
	3,25,333	3,32,000	1,69,544	1,60,884	3,30,428		3,15,120	3,20,000	3,20,000	
Fees, Government Schools, Special.										
Fees and fines, Technical Schools	19,528	18,000	9,534	11,334	20,868		16,000	20,000	20,000	Based on actuals.
Contributions.										
Contributions from native states and private persons ...	8,735	8,000	5,261	1,584	6,845		7,500	8,000	8,000	Ditto.
Contributions from municipalities	8,590	12,000	4,926	2,534	7,460		7,000	7,000	7,000	Decrease of contributions from municipalities to secondary schools anticipated by the Director of Public Instruction.
	17,325	20,000	10,187	4,118	14,305		14,500	15,000	15,000	
Income from Endowments.										
Rent of lands and houses	3,750	5,000	3,750	1,000	4,750		5,000	5,000	5,000	Based on actuals.
Interest on Government securities	.. ..	... .	... ..	.. .	...		.....	. .	....	
	3,750	5,000	3,750	1,000	4,750		5,000	5,000	5,000	
Miscellaneous.										
Sale proceeds of books	125	100	89	2	91		100	100	100	Ditto.
Scholarship examination fees	7,527	8,900	6,555	2,240	8,807		10,000	9,000	9,000	
Transfer fees	538	400	222	291	513		400	400	400	
Miscellaneous	15,879	10,500	8,958	(a) 20,116	29,074		15,000	15,500	15,500	(a) Includes Rs. 18,753-10-6 refunded by the District Board, Jessore, on account of grant-in-aid not required for expenditure.
	24,069	20,000	15,804	22,655	38,459		25,500	25,000	25,000	
Total .	5,75,686	5,70,000	3,08,331	3,02,140	6,10,471	6,10,000	5,59,120	5,90,000	5,90,000	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	REVISED ESTIMATE, 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Director of Public Instruction.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.													
A.—University	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
B.—Direction	63,196	63,000	32,376	30,489	62,815	1,000	.....	.....	.....	64,810	64,000	64,000	*Vide* details.
C.—Inspection	3,62,628	3,51,000	1,87,489	1,68,939	3,56,428	10,000	.....	.....	.....	3,62,681	3,61,000	3,61,000	Increase due chiefly to smaller deduction made on account of probable savings under Salaries of other Inspectors, so as to accord more with actuals.
D.—Government Colleges, General ...	4,95,997	4,86,000	2,60,243	2,59,577	5,19,820	40,000	.....	.....	.....	5,06,891	5,26,000	5,26,000	Increase due chiefly to smaller deduction made on account of probable savings under Salaries of English Colleges with reference to actuals which show a tendency to increase, and to provision made for the first time on account of boarding charges under Bethune Girls' School.
E.—Government Colleges, Professional	1,06,603	1,31,000	64,475	54,284	1,18,759	.....	17,000	.....	.....	1,14,634	(*a*) 1,14,000	(*a*) 1,14,000	(*a*) The provision of Rs. 12 in the budget for 1891-92 for the purchase of machines and tools for the workshop of the Civil Engineering College at Sibpur has not been included in the estimate of 1892-93, and smaller provision has been made under Salaries of the Civil Engineering College with reference to salaries drawn by officers now on the staff.
F.—Government Schools, General	5,65,250	5,62,000	2,91,038	2,70,578	5,61,616	.....	23,000	.....	.....	5,39,000	(*b*) 5,39,000	(*b*) 5,39,000	(*b*) Decrease due chiefly to the retirement of teachers of the Hindu and Hare Schools, whose appointments have been abolished, and to the transfer of certain District Schools to Joint-Committees.
G.—Government Schools, Special	1,38,666	1,40,000	73,183	64,569	1,37,752	6,000	.....	.....	.....	1,49,000	(*c*) 1,46,000	(*c*) 1,46,000	(*c*) Increase due chiefly to the provision of Rs. 6,000 for the first time in 1892-93 on account of expenditure for teaching drawing in the eight training schools of the first grade.
H.—Grants-in-aid ...	5,47,957	5,40,000	3,27,410	2,41,493	5,68,903	51,000	.....	.....	.....	6,17,000	(*d*) 5,98,000	(*d*) 5,98,000	(*d*) Increase due chiefly to provision having been made for larger grants to primary schools and schools for natives.
I.—Scholarships ...	2,10,970	1,76,000	1,06,916	99,704	2,06,620	5,000	.....	.....	.....	1,81,000	1,81,000	1,81,000	Director's estimate retained. The actuals of 1890-91 show larger payments to Arts College, and Primary Schools.
K.—Miscellaneous ...	31,696	33,000	14,765	19,443	34,208	2,000	.....	.....	.....	40,000	35,000*	35,000*	* *Vide* details.
Refunds ...	1,881	6,000	1,528	664	2,192	.....	4,000	.....	.....	.....	2,000	2000	The actuals point to a lower figure, and I observe that the Director in addition to his detailed estimates proposes Rs. 20,000 for additional requirements. I have omitted this pending Government orders.
Total ...	25,24,854	24,94,000	13,59,423	12,09,690	25,69,113	1,15,000	44,000	24,94,000	25,70,000	25,75,016	25,65,000	25,68,000	
						71,000							

GRANT 22.—EDUCATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		A.—UNIVERSITY.										
		B.—DIRECTION.										
		Salaries.										
1	1	Director of Public Instruction (2,500)	30,000	30,000	15,000	16,950	31,950		30,000	30,000	30,000	
		Establishment.										
3	2	Clerks (200 and over)		9,600					7,200	7,200	7,200	Decrease due to the retirement of second assistant, his place having been filled by a clerk drawing less Rs. 200.
24	25	Clerks (below 200)	26,020		13,275	10,894	24,169		18,880	18,880	18,880	Increase due to the decrease in the above class sanctioned in Bengal Government No. 541, dated 23rd November 1891.
...	1	Clerk		16,785					180	180	180	
13	14	Servants	1,248	1,248	624	516	1,140		1,308	1,308	1,308	Increase sanctioned in Bengal Government No. 531, dated 18th November 1891.
		Temporary establishment.	200	.....	200	.....	200		200	200	200	
		Deduct—Probable savings ...	.....	27,633	.....	.....	.....		27,768	27,768	27,768	
				73					28	338	338	
		Total establishment ...	27,468	27,560	14,099	11,410	25,509		27,740	27,430	27,430	
		Allowances.										
		Travelling and tentage allowances	507	1,200	170	371	541		2,000	1,500	1,500	Based on actuals.
		Hill journey allowance ...	898		474	509	983					
		Contingencies.										
		Liveries of peons	.....	190	.....	.....	.....		70	70	70	Sanctioned in Bengal Government No. F. $\frac{2^{V}}{3}$61, dated 17th September 1890.
		Rents, rates, and taxes	122	4,050	122	73	195		5,000	5,000	5,000	Contract grant allotted by Director of Public Instruction.
		Purchase of books	144		144	.....	144					
		Subscription to newspapers ...	290		290	.....	290					
		Postage charges	1,306		1,148	287	1,435					
		Purchase and repair of furniture	300		.....	27	27					
		Service telegrams	54		28	116	144					
		Office expenses and miscellaneous	2,017		901	696	1,597					
		Total Contingencies ...	4,323	4,240	2,633	1,199	3,832		5,000	5,000	5,000	
		Total Direction ...	63,196	63,000	32,376	30,439	62,815		64,810	64,000	64,000	
		C.—INSPECTION.										
		1.—INSPECTOR OF EUROPEAN SCHOOLS.										
		Salaries.										
1	1	Inspector ( ) ...	A 14,925	7,200	6,825	5,100	11,925		7,250	(a) 7,250	(a) 7,250	(a) Salary drawn by present incumbent.
1	1	Assistant Inspector ( ) ...	A 5,522	3,600	2,299	1,800	4,099		3,600	(a) 3,600	(a) 3,600	A.—Increase due to the appointment of a higher grade officer.
		Total Salaries ...	20,447	10,800	9,124	6,900	16,024		10,850	10,850	10,850	
		Establishment.										
4	4	Clerks below 200	1,539	1,550	750	765	1,515		1,605	1,605	1,605	Increase due to annual increment.
4	4	Servants	387	360	179	235	414		360	360	360	
		Temporary establishment ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	1,926	1,910	929	1,000	1,929		1,965	1,965	1,965	
		Allowances.										
		Travelling allowances	2,856	3,735	2,035	1,500	3,535		4,000	4,000	4,000	
		Petty construction and repairs	.....	.....	.....	3	3		.....	.....	.....	
			.....	.....	.....	.....	.....		.....	.....	.....	

GRANT 22.—EDUCATION—*continued*

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant-General.		
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
C.—INSPECTION—*contd.*										
Contingencies.										
Rents, rates and taxes	250		75	200	275					
Postage charges	233		172	20	192					
Office expenses and miscellaneous	324	540	173	144	317		555	555	555	Contract grant as allotted by Director of Public Instruction.
Service telegrams	19		8	11	19					
Purchase and repair of furniture	19		12	22	34					
Purchase of books	.....	15	.....	.....	.....		15	15	15	
Total Contingencies ...	836	555	440	400	840		570	570	570	
Total Inspector of European Schools	26,065	17,000	12,528	9,800	22,328		17,385	17,385	17,385	
2.—OTHER INSPECTORS.										
NUMBERS. 1891-92. / 1892-93.										
Salaries.										
1 / 1 Inspector (1,500)		18,000					18,000	18,000	18,000	
1 / 1 Ditto (1,250)		15,000					15,000	15,000	15,000	
2 / 2 Inspectors (500) and upwards ...	60,424	13,824	26,579	26,500	53,079		14,062	14,062	14,062	Increase due to increments.
1 / 1 Inspectors ...		6,000					6,000	6,000	6,000	
1 / 1 Joint-Inspector (400—500) ...		5,740					5,980	5,980	5,980	
1 / 1 Assistant Inspector (400—500)	35,010	5,840	17,560	17,135	34,695		5,840	5,840	5,840	Ditto ditto.
4 / 4 Assistant Inspectors (300—400) ...		18,720					18,720	18,720	18,720	
5 / 5 Assistant Inspectors (200—300) ...	.....	16,360	.....	.....	.....		15,920	15,920	15,920	
8 / 6 Deputy Inspectors (200—300) ...		27,660					20,940	20,940	20,940	
15 / 16 Deputy Inspectors (150—200) ...		34,830					38,700	38,700	38,700	
20 / 22 Deputy Inspectors (100—150) ...	96,936	35,590	47,578	50,306	97,884		38,560	38,560	38,560	
3 / 2 Deputy Inspectors (75—100) ...		3,375					2,225	2,225	2,225	
1 / 1 Inspectress (200—300)		3,600					3,600	3,600	3,600	
51 / 52 Sub-Inspectors ...	35,895	39,960	18,320	17,661	35,981		39,245	39,245	39,245	Increase in number sanctioned in Bengal Government No. 2.1, dated 15th April 1891.
	.....	2,44,269	.....	.....	.....		2,42,792	2,42,792	2,42,792	
Deduct—Probable savings		20,476	.....	.....	.....		12,792	12,792	12,792	
Total Salaries ...	2,28,265	2,23,793	1,10,037	1,11,602	2,21,639		2,30,000	2,30,000	2,30,000	
Establishment.										
34 / 34 Clerks	19,852	19,404	9,833	9,761	19,594		19,066	19,066	19,066	
8 / 8 Book mohurirs ...	815	828	382	383	765		828	828	828	
85 / 85 Servants	5,234	5,556	2,673	2,667	5,340		5,556	5,556	5,556	
Temporary establishment ...	.....	.....	.....	12	12		.....	.....	.....	
	.....	25,788	.....	.....	.....		25,450	25,450	25,450	
Deduct—Probable savings	.....	13						162	162	
Total Establishment	25,901	25,770	12,888	12,823	25,711		.....	25,288	25,288	
Allowances.										
Travelling allowances of Inspectors, and Joint and Assistant Inspectors	18,022	17,000	11,515	5,926	17,441		20,000	18,000	18,000	Based on actuals.
Travelling allowances of Deputy and Sub-Inspectors ...	46,510	47,000	28,454	22,156	50,610		49,000	50,000	50,000	Ditto.
House allowance	15	.....	15	30	45		.....	.....	.....	
Total Allowances ...	64,587	64,000	39,984	28,112	68,096		69,000	68,000	68,000	
Supplies and Services.										
Purchase of tents	.....	1,207	.....	.....	.....		.....	.....	.....	
Petty construction ... ... / Petty repairs	57	.....	54	546	600		.....	.....	.....	
Contingencies.										
Rents, rates and taxes ...	5,055	5,878	2,512	2,012	4,524		6,019	5,500	5,500	Ditto.
Postage charges										
Tour charges	7,374		5,698	2,106	7,804					
Telegram charges	100		77	19	96					
Purchase and repair of furniture	400	13,293	243	136	379		14,767	14,767	14,767	Contract grant as allotted by Director of Public Instruction.
	1,824		1,558	544	2,102					
Purchase and repair of tents	65		65	45	110					
Purchase of books	5	59	.....	6	6		60	60	60	
Office expenses and miscellaneous	2,930		1,845	1,188	3,033					
Total Contingencies ...	17,753	19,230	11,998	6,056	18,054		20,846	20,327	20,327	
General improvement	.....	.....	.....	.....	.....		.....	.....	.....	
Total other Inspectors ...	3,36,363	3,34,000	1,76,961	1,79,139	3,34,100		3,45,296	3,43,615	3,43,615	
Total Inspection ...	3,62,628	3,51,000	1,87,489	1,68,939	3,56,428		3,62,681	3,61,000	3,61,000	

GRANT 22.—EDUCATION—*continued.*

Number 1891-92.	Number 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL.										
		ARTS COLLEGES.										
		English Colleges.										
		Salaries.										
1	1	Principal (1,500)		18,000					18,000	18,000	18,000	
2	2	Principals (1,250)		30,000					30,000	30,000	30,000	
1	1	Principal (1,000)	86,726	12,000	44,683	43,371	88,054		12,000	12,000	12,000	
3	3	Principals (500 + 750)		25,800					22,800	22,800	22,800	
29	28	Professors (salaries varying) ...		2,34,506					2,38,215	2,38,215	2,38,215	Increase due to increments.
9	8	Assistant Professors (salaries varying) ...		26,400					23,860	23,860	23,860	
20	22	Lecturers and Assistant Lecturers (salaries varying) ...	2,64,702	33,385	1,33,229	1,48,033	2,86,262		37,738	37,738	37,738	
18	17	Teachers on less than 200 ...		15,153					13,166	13,166	13,166	
1	1	Pandit on less than 200 ...		600					600	600	600	
5	6	Moulvies on less than 200 ...		4,670					5,090	5,090	5,090	
			.....	4,00,514	.....	.....	.....		4,01,469	4,01,469	4,01,469	
		Deduct—Probable savings ...		58,820					51,459	31,469	31,469	
		Total Salaries ...	3,51,428	3,41,694	1,82,912	1,91,404	3,74,316		3,50,000	3,70,000	3,70,000	
		Establishment.										
1	1	Clerk on and above 200 ...	.....	.....	.....	.....	.....		.....	.....	.....	
20	20	Clerks and Librarians on less than 200 ...	10,793	10,656	5,569	5,911	11,480		10,641	10,641	10,641	
		Deduct—Amount transferred to Government Schools, General—High	.....	3,382	.....	.....	.....		3,300	3,300	3,300	
			.....	7,274	.....	.....	.....		7,341	7,341	7,341	
114	114	Servants	6,328	8,544	3,130	3,259	6,389		8,544	8,544	8,544	
		Deduct—Amount transferred to Government Schools, General—High	.....	2,517	.....	.....	.....		2,286	2,286	2,286	
			.....	6,027	.....	.....	.....		6,258	6,258	6,258	
		Total Establishments ...	17,121	13,301	8,699	9,170	17,869		13,599	13,599	13,599	
		Berhampore College and School establishment not likely to be taken over by the local body	.....	.....	.....	.....	.....		.....	.....	.....	
		Allowances.										
		Travelling allowances	262	373	184	124	308		373	373	373	
		Supplies and Services.										
		Prizes	.....	.....	.....	.....	.....		.....	.....	.....	
		Grants to Libraries	3,718	5,067	2,760	845	3,605		4,932	4,932	4,932	
		Value of mathematical stores ...	105	.....	52	.....	52		.....	.....	.....	
		Petty repairs	.....	.....	.....	.....	.....		.....	.....	.....	
		Freight on Europe stores ...	.....	.....	—14	.....	—14		.....	.....	.....	
		Total Supplies and Services ...	3,823	5,067	2,812 —14	845	3,657 —14		4,932	4,932	4,932	
		Contingencies.										
		Rents, rates, and taxes ...	3,938	3,075	2,055	1,651	3,706		3,301	3,301	3,301	
		Subscription to newspapers ...	94		94	.....	94					
		Postage charges	107		57	40	97					
		Telegram charges	60		21	13	34					
		Purchase and repairs of furniture		8,250	—38		—38		9,055	9,055	9,055	Contract grant as allotted by Director of Public Instruction.
		Office expenses and miscellaneous	5,664		3,597	2,276	5,873					
		Total Contingencies ...	9,863	11,325	5,824 —38	3,980	9,804 —38		12,356	12,356	12,356	
		Total English Colleges ...	3,82,497	3,71,760	2,00,431 —52	2,05,523	4,05,954 —52		3,81,260	4,01,260	4,01,260	

GRANT 22.—EDUCATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	evised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*contd.*										
		BETHUNE GIRLS' SCHOOL.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Lady Superintendent (200) ...	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
3	3	Professors (less than 200) ...		4,560					4,185	4,185	4,185	
1	1	Professor (50) ...		600					600	600	600	
		Total College Department ...	.....	7,560	.....	.....	.....		7,185	7,185	7,185	
		SCHOOL DEPARTMENT.	9,716		5,052	5,227	10,279					
3	4	Masters		1,620					1,920	1,920	1,920	
6	5	Mistresses ...		3,120					2,880	2,880	2,880	
...	2	Matrons		.....					384	384	384	Sanctioned in Bengal Government No. 265, dated 15th April 1891.
3	2	Pandits		1,200					840	840	840	
		Total School Department...	.....	5,940	.....	.....	.....		6,024	6,024	6,024	
		Deduct—Probable savings		13,500	.....	.....	.....		13,209	13,209	13,209	
				1,344					209	209	209	
		Total Salaries ...	12,116	12,156	6,252	6,427	12,679		13,000	13,000	13,000	
		Establishment.										
1	1	Sircar	240	240	120	120	240		240	240	240	
31	36	Servants	2,198	2,508	1,123	1,406	2,529		3,054	3,054	3,054	Increase sanctioned in Bengal Government Nos. 265 and 325, dated 15th and 30th April 1891.
		Allowances.										
		Allowance for Doctors	.....	.....	.....	.....	.....		150	150	150	Sanctioned in Bengal Government No. 1933, dated 18th April 1891.
		Supplies and Services.										
		Boarding charges	.....	.....	.....	.....	.....		4,500	4,500	4,500	
		Contingencies.										
		Rents, rates, and taxes	2,259	1,506	753	753	1,506		1,506	1,506	1,506	
		Postage charges	.....	.....	.....	.....	.....					
		Office expenses and miscellaneous	1,800	2,000	885	2,381	3,266		5,000	5,000	5,000	Contract grant as allotted by Director of Public Instruction.
		Total Bethune Schools ...	18,613	18,500	9,133	11,087	20,220		27,450	27,450	27,450	
		ORIENTAL COLLEGES.										
		SANSKRIT COLLEGE.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Principal (1,000)	12,000	12,000	6,000	6,000	12,000		12,000	12,000	12,000	
2	2	Professors ...		3,600					3,600	3,600	3,600	
1	1	Assistant Professor		765					825	825	825	Increase due to increments.
2	2	Lecturer and Assistant Lecturer		4,800					4,800	4,800	4,800	
		Total College Department...	.....	21,165	.....	.....	.....		21,225	21,225	21,225	
		SCHOOL DEPARTMENT.	20,072		10,124	10,424	20,548					
1	1	Assistant Professor		1,115					1,175	1,175	1,175	Ditto ditto
1	1	Master (200) ...		2,400					2,400	2,400	2,400	
5	5	Masters below 200		4,875					5,055	5,055	5,055	Ditto ditto
6	6	Pandits below 200		2,880					2,820	2,820	2,820	
		Total School Department...	.....	11,270	.....	.....	.....		11,450	11,450	11,450	
				32,435	.....	.....	.....		32,675	32,675	32,675	
		Deduct—Probable savings		787					75	75	75	
		Total Salaries ...	32,072	31,648	16,124	16,424	32,548		32,600	32,600	32,600	

GRANT 22.—EDUCATION—*continued*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*contd.*										
		ORIENTAL COLLEGES—*contd.*										
		SANSKRIT COLLEGE—*concld.*										
		Establishment.										
1	2	Clerk	1,238	1,020	608	601	1,209		1,380	1,380	1,380	Increase due to increment.
1	1	Librarian ...	360	360	180	260	440		360	360	360	
1	...	Temporary establishment ...	.....	300	.....	.....	.....		.....	.....	.....	
9	9	Servants	672	672	336	336	672		672	672	672	
		Total Establishment ...	2,270	2,352	1,124	1,197	2,321		2,412	2,412	2,412	
		Allowance.										
		Travelling allowance	513	.....	513	508	1,021		.....	.....	.....	
		Supplies and Services.										
		Prizes	150	150	150	.....	150		150	150	150	
		Grants to Libraries	600	600	600	.....	600		600	600	600	
		Subscription to newspapers ...	9	.....	9	.....	9		.....	.....	.....	
		Special charges for compiling a new Catalogue of Sanskrit Manuscripts	.....	2,032	.....	.....	.....		2,032	2,032	2,032	The Director of Public Instruction states that the amount will be required in 1892-93.
		Total Supplies and Services...	759	2,782	759	.....	759		2,782	2,782	2,782	
		Contingencies.										
		Rents, rates and taxes ...	.....	888	.....	.....	.....		.....	.....	.....	
		Postage charges	10	330	5	.....	5		982	982	982	
		Office expenses and miscellaneous	384		280	220	500					
		Purchase and repair of furniture.	.....	.....	−83	.....	−83		444	444	444	
		Total Contingencies ...	394	1,218	205 −83	200	505 −83		1,426	1,426	1,426	
		Total Sanskrit College ...	36,008	38,000	18,805 −83	18,349	37,154 −83		39,220	39,220	39,220	
		CALCUTTA MADRASSA.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Principal (750) ...	(A.) 11,359	9,000	6,000	4,343	10,343		9,000	9,000	9,000	(A.) Increase due to the appointment of a higher-paid officer.
		Assistant Professor ( ) ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Assistant Professor on less than (200)	.....	.....	.....	.....	.....		.....	.....	.....	
		Total College Department ...	.....	9,000	.....	.....	.....		9,000	9,000	9,000	
		School Department.										
1	1	Master (200) and over	28,671	5,580	14,612	14,541	29,153		5,820	5,820	5,820	Increase due to increments.
14	14	Masters less than ( )	.....	10,480	.....	.....	.....		10,800	10,800	10,800	Higher pay sanctioned in Bengal Government No. 331, dated 1st May 1891.
1	1	Moulvie (300-400)	.....	4,800	.....	.....	.....		4,800	4,800	4,800	
12	12	Moulvies (less than 200) ...	.....	7,764	.....	.....	.....		7,869	7,869	7,869	Increase due to increment.
1	1	Teacher	.....	300	.....	.....	.....		300	300	300	
1	1	Pandit	.....	360	.....	.....	.....		360	360	360	
		Total School Department. ...	.....	29,284	.....	.....	.....		29,949	29,949	29,949	
			.....	38,284	.....	.....	.....		38,949	38,949	38,949	
		Deduct—Probable savings		613					49	940	940	
		Total Salaries ...	40,030	37,671	20,612	18,884	39,496		38,900	38,009	38,009	

GRANT 22.—EDUCATION—*continued.*

Numbers 1890-91.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*concld.*										
		ORIENTAL COLLEGES—*concld*										
		CALCUTTA MADRASSA—*concld.*										
		Establishment.										
4	4	Clerks and Librarian	2,325	2,100	1,250	1,011	2,261		2,100	2,100	2,100	
17	17	Servants	1,301	1,302	651	651	1,302		1,302	1,302	1,302	
		Total Establishment	3,626	3,402	1,901	1,662	3,563		3,402	3,402	3,402	
		Allowances.										
		Travelling allowances.	.....	.....	.....	.....	.....		.....	.....	.....	
		Services and Supplies.										
		Prizes	.....	390	.....	.....	.....		390	390	390	
		Grants to Libraries	749	480	625	25	650		480	480	480	
		Grants towards the maintenance of night studies ...	120	360	30	.....	30		360	360	360	
		Boarding-house establishment and messing	1,800	.....	900	900	1,800		3,762	3,762	3,762	
		Contingencies.										
		Rents, rates and taxes	1,842	3,789	848	1,120	1,968					
		Postage charges	29		21	.....	21					
		Purchase and repair of furniture	.....	1,148	—7	.....	—7		1,167	1,167	1,167	Contract grant as allotted by Director of Public Instruction.
		Office expenses and miscellaneous	1,050		636	368	1,004					
		Total Supplies and Services and Contingencies ...	5,590	6,167	3,060 —7	2,413	5,473 —7		6,159	6,159	6,159	
		Total Calcutta Madrassa ...	49,246	47,240	25,574 —7	22,959	48,532 —7		48,461	47,570	47,570	
		Total Oriental Colleges ...	85,[illegible]54	85,240	44,378	41,308	85,686		87,681	86,790	86,790	
		Expenditure on petty construction in Government Colleges, General, paid from the Educational Budget—										
		English Colleges	164	.....	162	31	193		.....	.....	.....	
		Oriental Colleges	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Expenditure on Petty Construction, &c. ...	164	.....	162	31	193		.....	.....	.....	
		Expenditure on furniture and apparatus in Government Colleges, General, paid from the Educational Budget—										
		Cost of European stores—										
		English Colleges... ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Oriental Colleges ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total European Stores ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Stores (locally purchased)—										
		English Colleges	9,469	10,500	6,281	.....	6,281		10,500	10,500	10,500	Director's estimate retained.
		Oriental Colleges	.....		.....		.....		.....	.....	.....	
		Total Other Stores ...	9,469	10,500	6,281	.....	6,281		10,500	10,500	10,500	
		Total expenditure on Furniture and Apparatus, &c. ...	.....	10,500	6,281	1,628	7,909		.....	.....	.....	
		Total Government Colleges, General	.....	4,86,000	2,60,385 —1.2	2,59,577	5,19,962 —142		5,06,891	5,26,000	5,26,000	

GRANT 22.—EDUCATION—*continued*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		E.—GOVERNMENT COLLEGES, PROFESSIONAL.										
		LAW COLLEGES.										
6	6	Law Lecturers ...	8,563	9,300	4,280	3,720	8,000		9,300		9,300	
		Contingencies.										
		Purchase of Law Books ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Law Colleges ...	8,563	9,300	4,280	3,720	8,000		9,300	9,300	9,300	
		CIVIL ENGINEERING COLLEGE, HOWRAH.										
		Salaries.										
1	1	Principal ( )	15,000	15,000	7,505	6,250	13,750		12,000	12,000	12,000	Decrease due to the appointment of an officer on less pay.
1	1	Professor ( )	31,934	12,000	16,892	18,278	35,170		11,050	11,050	11,050	The incumbent has retired and his place filled by an officer drawing less pay. Increase due to the appointment of an officer on higher pay.
1	1	Ditto ( )		8,950					6,000	6,000	6,000	
1	1	Ditto ( )		3,600					3,600	3,600	3,600	
1	1	Lecturer in Physical Science ( ) ...		3,600					1,200	1,200	1,200	
1	1	Assistant Lecturer		2,400					2,400	2,400	2,400	
2	2	Masters		5,400					5,390	5,390	5,390	
1	1	Teacher of drawing		6,000					6,000	6,000	6,000	
		Deduct—Probable savings ...		56,950 1,505					47,640 40	47,640 674	47,640 674	
		Total Salaries ...	46,934	55,445	34,392	24,528	48,920		47,600	46,966	46,966	
		Workshops.										
		One-third of salaries of three Foremen ...	.....	2,640	.....	.....	.....		2,640	2,640	2,640	
1	1	European Instructor ...	.....	2,480	.....	.....	.....		2,130	2,130	2,130	
2	2	Native Inspectors (50)	.....	1,200	.....	.....	.....		1,200	1,200	1,200	
5	5	Ditto (40—50) ...	.....	2,850	.....	.....	.....		2,850	2,850	2,850	
1	1	Native Inspector (40)	.....	480	.....	.....	.....		480	480	480	
2	2	Native Inspectors (25)	.....	600	.....	.....	.....		600	600	600	
		Materials and tools for 200 students at Rs. 30 each	.....	6,000	.....	.....	.....		6,000	6,000	6,000	
		Machines, tools, &c. ...	11,700	12,000	11,700	.....	11,700		.....	.....	.....	
		Total ...	11,700	28,250	11,700	.....	11,700		15,900	15,900	15,900	
		Establishment.										
5	5	Clerks	4,094	2,940	1,834	1,720	3,554		2,940	2,940	2,940	
1	1	Draftsman ...		600					600	600	600	
1	1	Compounder ...	.....	144	.....	.....	.....		144	144	144	
1	1	Fitter	.....	.....	.....	.....	.....		360	360	360	
36	36	Servants	2,632	3,096	1,267	1,539	2,806		3,096	3,096	3,096	
		Temporary establishment.	419	.....	300	240	540		.....	.....	.....	
		Total Establishment	7,145	6,780	3,401	3,499	6,900		7,140	7,140	7,140	
		Allowances.										
		Travelling allowance	2,252	1,000	1,479	416	1,895		1,000	2,000	2,000	Based on actuals.
		Allowances to Roman Catholic Priest	.....	600	600	600	1,200		600	600	600	
		Allowances to Medical Officers in charge	800	.....	.....	.....	.....		.....	.....	.....	
		Allowances to Drill Sergeant for doing Steward's duties ...	.....	360	.....	.....	.....		360	360	360	Sanctioned in Bengal Government's No. 306, dated 23rd April 1891.
		Allowances to Monitors ...	414	600	276	287	563		600	600	600	
		Total Allowances ...	3,466	2,560	2,355	1,303	3,658		2,560	3,560	3,560	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
E.—GOVERNMENT COLLEGES, PROFESSIONAL—*concld.*										
CIVIL ENGINEERING COLLEGE, HOWRAH—*concld.*										
Supplies and Services.										
Purchase of tents	.....	3,210	.....	.....	.....		.....	.....	.....	
Library allowance	206	600	163	340	503		600	600	600	
Survey ditto	1,627	2,000	1,627	.....	1,627		2,000	2,000	2,000	
Model ditto		600					600	600	600	
Cost of medical stores	21	200	21	254	275		100	100	100	
Boarding charges	18,690	16,700	10,269	9,933	20,302		21,000	20,000	20,000	Based on actuals.
Purchase of books and publications	100	.....	100	.....	.....		.....	.....	.....	
Charges for chemicals	.....	240	.....	.....	.....		.....	.....	.....	
Cost of Europe stores	.....	.....	.....	22	22		240	240	240	
Subscriptions to newspapers ...	110	.....	110	.....	110		.....	.....	.....	
Total Supplies and Services ...	20,754	23,550	12,290	10,549	22,839		24,540	23,540	23,540	
Contingencies.										
Rents, rates and taxes	2,055	2,055	1,027	514	1,541		3,001	3,001	3,001	Increase due to payments of municipal taxes of cholera hospital.
Postage charges	87		52	40	92					
Telegram charges	11	1,560	7	.....	7		3,093	3,093	3,093	Contract grant as allotted by Director of Public Instruction.
Office expenses and miscellaneous	2,045		1,417	8,606	10,023					
Total Contingencies ...	4,198	3,615	2,503	9,160	11,663		6,094	6,094	6,094	
Total Civil Engineering College, Howrah	94,197	1,20,200	56,641	49,039	1,05,680		1,03,834	1,03,200	1,03,200	
Expenditure on petty construction in Government Colleges, Professional, paid from the Educational Budget.										
Law Colleges	.....	.....	.....	.....	.....		.....	.....	.....	
Engineering Colege	59	.....	.....	.....	.....		.....	.....	.....	
Total ...	59	.....	.....	.....	.....		.....	.....	.....	
Expenditure on Furniture and Apparatus in Government Colleges, Professional, paid from the Educational Budget.										
Law Colleges	.....	.....	.....	.....	.....		.....	.....	.....	
Engineering College	3,784	1,500	3,554	1,525	5,079		1,500	1,500	1,500	
Total ...	3,784	1,500	3,554	1,525	5,079		1,500	1,500	1,500	
Total Government Colleges, Professional	1,06,603	1,31,000	64,475	54,284	1,18,759		1,14,634	1,14,000	1,14,000	
F.—GOVERNMENT SCHOOLS, GENERAL.										
SECONDARY SCHOOLS FOR BOYS AND GIRLS.										
English and Vernacular.										
DISTRICT SCHOOL COMMITTEES, PROVINCIAL.										
NUMBERS. 1891-92. / 1892-93.										
Establishment.										
5 / 5 Clerks	1,718	1,740	870	863	1,733		1,740	1,740	1,740	
5 / 5 Servants	38	186	17	21	38		186	186	186	
Total Establishment	1,756	1,926	887	884	1,771		1,926	1,926	1,926	
Allowances.										
Travelling allowances	.....	.....	.....	.....	.....		540	540	540	Estimate of the Director of Public Instruction retained.

GRANT 22.—EDUCATION—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		SECONDARY SCHOOLS FOR BOYS AND GIRLS—*concld.*										
		ENGLISH AND VERNACULAR—*contd.*										
		Contingencies.										
		Postage charges	148	.....	138	35	173		400	400	400	Contract grant as allotted by Director of Public Instruction.
		Office expenses and miscellaneous	163	.....	135	46	181					
		Total Contingencies ...	311	342	273	81	354		400	400	400	
		Deduct—Probable savings ...	....	2,268 268	....	....	....		2,866 266	2,866 266	2,866 266	
		Total District School Committees, Provincial	2,067	2,000	1,160	965	2,125		2,600	2,600	2,600	
		HIGH SCHOOLS, PROVINCIAL.										
		COLLEGIATE SCHOOLS.										
		Salaries.										
1	1	Master (400—500)	.....	6,000	.....	.....	.....		6,000	6,000	6,000	
3	3	Masters (200—300)	.....	10,300	.....	.....	.....		10,540	10,540	10,540	Increase is due to grade increments.
3	1	Masters (200) ...	.....	7,200	.....	.....	.....		2,400	2,400	2,400	Decrease owing to the appointment of lower paid as shown below.
108	113	Masters (less than 200)	.....	65,335	.....	.....	.....		70,920	70,920	70,920	Increase due to the appointment of two additional teachers in the Dacca and one in the Cuttack Collegiate schools.
				88,835	.....	.....	.....		89,860	89,860	89,860	
		Deduct—Probable Savings ...	.....	1,166	.....	.....	.....		860	1,860	1,860	
		Total Salaries ...	87,756	87,669	43,457	43,622	87,079		89,000	88,000	88,000	
		Establishment.										
		Amount transferred from Government Colleges, General—English Colleges—										
		Clerks	3,792	3,382	2,005	1,824	3,829		3,300	3,300	3,300	
		Servants	3,574	2,517	1,755	1,801	3,556		2,286	2,286	2,286	
10	...	Do. directly under Government Schools ...	.....	732	.....	.....	.....		732	732	732	
		Total Establishment	7,366	6,631	3,760	3,625	7,385		6,318	6,318	6,318	
		Allowances.										
		Travelling allowances	*41	50	31	38	69		50	50	50	
		Supplies and Services.										
		Prizes	318	500	318	.....	318		740	740	740	Increase in Cuttack sanctioned in Director of Public Instruction's No. 1413, dated 18th March 1891.
		Library allowances	771	650	755	65	820		672	672	672	
		Total Supplies and Services ...	1,089	1,150	1,073	65	1,138		1,412	1,412	1,412	
		Contingencies.										
		Rents, rates and taxes ...	775	1,179	459	267	726		1,001	1,001	1,001	
		Subscription to newspapers ...	.....		.....	.....	.....					
		Postage charges	35		35	10	45					
		Telegram charges	2	1,621	2	.....	2		1,586	1,586	1,586	Contract grant as alloted by Director of Public Instruction.
		Office expenses and miscellaneous	2,840		1,282	726	2,008					
		Total Contingencies ...	3,652	2,800	1,778	1,003	2,781		2,587	2,587	2,587	
		Total Collegiate Schools, Provincial	99,904	98,300	50,099	48,353	98,452		99,367	98,367	98,367	

GRANT 22—EDUCATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		HIGH SCHOOLS—*contd.*										
		HINDU SCHOOL.										
		Salaries.										
1	1	Master (500) ...		6,000					3,600	3,600	3,600	An officer of lower grade appointed as head-master.
1	...	Do. (200—300)		2,720								
15	14	Masters (less than 200)		11,265					9,635	9,635	9,635	Decrease is due to the retirement of three teachers whose appointments have been absorbed against an increase of one transferred from Hare School.
		Total Salaries ...		19,985					13,235	13,235	13,235	
		Establishment.										
1	1	Clerk and Librarian (25) ...		300					300	300	300	
10	10	Servants		732					732	732	732	
		Total Establishment ...		1,032					1,032	1,032	1,032	
			A.	21,017	A.	.....	.....		14,267	14,267	14,267	A. The actuals on this account are included under District Schools.
		Deduct—Probable savings ...		653					67	67	67	
		Total Salaries and Establishment		20,304					14,200	14,200	14,200	
		Supplies and Services.										
		Prizes		100					100	100	100	
		Contingencies.										
		Rents, rates and taxes		936					982	982	982	
		Postage charges										
		Office expenses and miscellaneous		600					556	556	556	Contract grant as allotted by Director of Public Instruction.
		Total Contingencies ...	.....	1,536	.....	.....	.....		1,538	1,538	1,538	
		Total Hindu School ...	.....	22,000	.....	.....	.....		15,838	15,838	15,838	
		HARE SCHOOL.										
		Salaries.										
1	1	Master (500) ...		6,000					6,000	6,000	6,000	
2	1	Do. (200 and over)		6,000					2,400	2,400	2,400	
20	17	Masters (less than 200)		12,785					10,195	10,195	10,195	Decrease due to the retirement of three teachers whose appointments have been absorbed to the transfer of one teacher to the Hindu School.
		Total Salaries ...		24,785					18,595	18,595	18,595	
		Establishment.										
1	1	Clerk and Librarian (25) ...		300					300	300	300	
9	9	Servants		672					672	672	672	
		Total Establishment ...		972					972	972	972	
			A.	25,757	A.	.....	.....		19,567	19,567	19,567	A. The actuals on this account are included under District Schools.
		Deduct—Probable savings ...		102					67	67	67	
		Total Salaries and Establishment		25,655					19,500	19,500	19,500	
		Supplies and Services.										
		Prizes		136					136	136	136	
		Grants to Library		120					100	100	100	
		Total Supplies and Services ...		256					236	236	236	
		Contingencies.										
		Rents, rates and taxes		585					585	585	585	
		Postage charges										
		Office expenses and miscellaneous		504					556	556	556	
		Total Contingencies ...	.....	1,089	.....	.....	.....		1,141	1,141	1,141	
		Total Hare School ...	.....	27,000	.....	.....	.....		20,877	20,877	20,877	

GRANT 22.—EDUCATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		HIGH SCHOOLS—*contd.*										
		DISTRICT SCHOOLS.										
		Salaries.										
9	10	Masters (on 200 and over) ...	.....	24,680	.....	.....	.....		25,500	25,500	25,500	Increase due to some officers getting Rs. 200 a month against decrease owing to the transfer of the Barisal zillah school to joint-committees, *vide* Bengal Government No. 119, dated 10th February 1891.
451	436	Masters (on less than 200) ...	.....	2,29,342	.....	.....	.....		2,18,564	2,18,564	2,18,564	Decrease due to the transfer of the Barisal and Monghyr zillah schools to joint-committees.
				2,54,022					2,44,064	2,44,064	2,44,064	
		Deduct—Probable savings	.....	1,030	.....	.....	.....		64	64	64	
		Total Salaries ...	(*a*)3,01,330	2,52,992	1,50,760	1,47,299	(*a*)2,98,059		2,44,000	2,44,000	2,44,000	
		Establishment.										
15	15	Clerks and Librarians	4,917	4,356	2,319	2,527	4,846		3,924	3,924	3,924	Ditto ditto.
1	1	Compounder ...	.....	144	.....	.....	.....		144	144	144	
174	174	Servants ...	12,124	10,332	6,096	6,033	12,129		9,762	9,762	9,762	
		Total Establishment ...	(*a*)17,041	14,832	8,415	8,560	(*a*)16,975		13,830	13,830	13,830	
		Allowances.										
		House allowance to Head Master, Collinga Branch School	.....	480	.....	.....	.....		480	480	480	
		Allowances to Masters for clerical duties	.....	.....	.....	.....	.....		.....	.....	.....	
		Travelling allowances	614	500	332	549	881		500	500	500	
		Total Allowances ...	614	980	332	549	881		980	980	980	
		Supplies and Services.										
		Prizes	2,610	2,969	2,053	413	2,466		2,785	2,785	2,785	Ditto ditto.
		Library allowances	5,232	2,780	4,518	646	5,164		2,660	2,660	2,660	
		Total Supplies and Services ...	(*a*)7,842	5,749	6,571	1,059	(*a*)7,630		5,445	5,445	5,445	
		Contingencies.										
		Rents, rates, and taxes ...	(*b*)7,171	4,309	4,232	2,565	(*b*)6,797		3,905	3,905	3,905	Ditto ditto.
		Subscription to newspapers ...	.....		.....	.....	.....					
		Telegram charges	.....		−3	.....	−3					
		Postage charges	439	4,138	259	209	468		3,874	3,874	3,874	Ditto ditto.
		Office expenses and miscellaneous	7,382		4,239	3,826	8,065					
		Total Contingencies ...	(*a*)14,992	8,447	8,730 −3	6,600	(*a*)15,330 −3		7,779	7,779	7,779	
		Total District Schools ...	(*a*)3,41,819	2,83,000	1,74,808	1,64,067	(*a*)3,38,875		2,72,034	2,72,034	2,72,034	(*a*) Includes the charges of the Hindu and Hare schools.
		Total High Schools, Provincial	4,41,723	4,30,300	2,24,907	2,12,420	4,37,327		4,08,116	4,07,116	4,07,116	(*b*) Includes the charges of the Sanskrit College, Hindu and Hare schools.
		MIDDLE CLASS SCHOOLS, PROVINCIAL.										
		ENGLISH.										
		Salaries.										
24	18	Masters	4,477	8,838	1,981	1,761	3,742		6,048	6,048	6,048	Decrease due to the exclusion of the Darjeeling school, as it has been raised to the status of a High school.
		Establishments.										
...	...	Clerks	180	.....	90	75	165		.....	.....	.....	
4	2	Servants	216	252	108	90	198		120	120	120	Ditto ditto.
			.....	9,090	.....	.....	.....		6,168	6,168	6,168	
		Deduct—Probable savings ...	.....	52	.....	.....	.....		68	68	68	
		Total Salaries and Establishment	4,873	9,038	2,179	1,926	4,105		6,100	6,100	6,100	

GRANT 22—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—GOVERNMENT SCHOOLS—GENERAL—*contd.*										
MIDDLE CLASS SCHOOLS, PROVINCIAL—*concld.*										
ENGLISH—*contd.*										
Allowances.										
Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
Supplies and Services.										
Library	.....	24	.....	.....	.....		.....	.....	.....	
Prizes	48	126	48	.....	48		76	76	76	
Total Supplies and Services ...	48	150	48	.....	48		76	76	76	
Contingencies.										
Rents, rates, and taxes... ...	.....	138	.....	.....	.....		.....	.....	.....	
Postage charges										
Office expenses and miscellaneous	30	674	15	13	28		564	564	564	Decrease due to the exclusion of the Darjeeling school, as it has been raised to the status of a High school.
Total Middle Class English, Provincial	4,951	10,000	2,242	1,939	4,181		6,740	6,740	6,740	
MIDDLE CLASS VERNACULAR, PROVINCIAL.										
NUMBERS. 1891-92. / 1892-93.										
Salaries.										
152 / 111 Masters	23,899	27,284	12,192	9,658	21,850		20,604	20,604	20,604	Decrease due to the transfer of Midnapur Hardinge, Dinagepur, Bogra, Chupra Model, and Daudnagar Middle Vernacular Schools to Municipalities.
Deduct—Probable savings ...	.....	1,142	.....	.....	.....		604	604	604	
Total Salaries ...	23,899	26,142	12,192	9,658	21,850		20,000	20,000	20,000	
NUMBERS. 1891-92. / 1892-93.										
Establishment.										
2 / 2 Clerks	115	300	60	92	152		300	300	300	
38 / 29 Servants	1,735	1,848	863	719	1,582		1,464	1,464	1,464	Ditto ditto.
	1,850	2,148	923	811	1,734		1,764	1,764	1,764	
Allowances										
Travelling allowances	7	50	6	36	42		50	50	50	
Supplies and Services.										
Prizes	119	165	.....	135	135		159	159	159	
Library grants	.....	314	.....	.....	.....		118	118	118	
Total Supplies and Services ...	119	479	.....	135	135		277	277	277	
Contingencies.										
Rents, rates, and taxes... ...	456	1,785	243	279	522		1,731	1,731	1,731	
Postage charges	16	896	8	5	13		602	602	602	
Office expenses and miscellaneous	1,072		431	605	1,036					
Total Contingencies ...	1,544	2,681	682	889	1,571		2,333	2,333	2,333	
Circle Fund Schools	35,624	29,500	20,854	2,280	23,134		29,500	29,500	29,500	
Total Middle Class Vernacular, Provincial	63,043	61,000	34,657	13,809	48,466		53,924	53,924	53,924	
Total Middle Class School, Provincial	67,994	71,000	36,899	15,748	52,647		60,664	60,664	60,664	

GRANT 22.—EDUCATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		GIRLS' SCHOOL, PROVINCIAL.										
		EDEN FEMALE SCHOOL, DACCA.										
		Salaries.										
1	1	Head Mistress (200)	3,934	2,840	1,910	2,395	4,305		2,960	2,960	2,960	Increase due to increment.
5	5	Mistresses ...		2,640					2,040	2,040	2,040	
		Establishment.										
6	6	Servants	253	276	115	161	276		276	276	276	
				5,156					5,276	5,276	5,276	
		Deduct—Probable savings ...		476					76	76	76	
		Total Salaries and Establishment	4,187	4,680	2,025	2,556	4,581		5,200	5,200	5,200	
		Contingencies.										
		Rents, rates and taxes ...	840	840	420	420	840		840	840	840	
		Postage charges	5	480	205	214	419		500	500	500	Contract grant as allotted by Director of Public Instruction.
		Office expenses and miscellaneous	409									
		Total Contingencies ...	1,254	1,320	625	634	1,259		1,340	1,340	1,340	
		Total Girls' School ...	5,441	6,000	2,650	3,190	5,840		6,540	6,540	6,540	
		BOARDING SCHOOLS.										
		KURSEONG BOARDING SCHOOL.										
		Salaries.										
1	1	Master (250) ...	8,640	3,000	.....	.....	.....		3,000	3,000	3,000	
5	5	Masters (on less than 200) ...		5,640	.....	.....	.....		5,640	5,640	5,640	
		Total Salaries ...	8,640	8,640	4,320	4,020	8,340		8,640	8,640	8,640	
		Establishment.										
30	28	Servants	3,764	3,780	1,874	1,770	3,644		3,588	3,588	3,588	Decrease due to the services of two bhisties being dispensed with.
		Deduct—Probable savings ...		12,420 320	.....	.....	.....		12,228 28	12,228 28	12,228 28	
		Total Salaries and Establishment	12,404	12,100	6,194	5,790	11,984		12,200	12,200	12,200	
		Allowances.										
		Allowances to Chaplain ...	600	600	300	250	550		600	600	600	
		Travelling Allowances ...	.....	.....	.....	...	.....		.....	.....	.....	
		Total allowances ...	600	600	300	250	550		600	600	600	
		Supplies and Services.										
		Prizes	.....	.....	.....	.....	.....		100	100	100	Sanctioned in Bengal Government No. 288T.G., dated 4th October 1891.
		Library grants	.....	100	.....	.....	.....		100	100	100	
		Boarding charges...	14,310	12,412	6,098	6,708	12,806		14,000	14,000	14,000	
		Contingencies.										
		Rents, rates and taxes	383	694	173	174	347		694	694	694	
		Value of medical stores ...	.....	764	.....	20	.....		1,333	1,333	1,333	Contract grant as allotted by Director of Public Instruction.
		Postage charges	70		35		55					
		Office expenses and miscellaneous	974		538		538					
		Total Supplies and Services and Contingencies	15,737	14,000	6,844	6,902	13,746		16,227	16,227	16,227	
		Total Kurseong Boarding School	28,741	26,700	13,338	12,942	26,280		29,027	29,027	29,027	

GRANT 22.—EDUCATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		OTHER BOARDING SCHOOLS.										
		Salaries.										
...	...	Masters (on less than 200) ...	5,465	5,828	2,842	2,035	4,877		6,700	6,700	6,700	Increased establishment sanctioned in Bengal Government No. 626, dated 2nd December 1890, for Rangamati School.
		Establishment.										
...	...	Servants	918	918	480	289	769		918	918	918	
				6,746					7,618	7,618	7,618	
		Deduct—Probable savings	.....	46	.....	.....	.....		18	18	18	
		Total Salaries and Establishments	6,383	6,700	3,322	2,324	5,646		7,600	7,600	7,600	
		Allowance to Chaplain	.....	.....	.....	50	50		.....	.....	.....	
		Supplies and Services.										
		Prizes	.....	50	.....	.....	.....		50	50	50	
		Library grants	149	134	113	.....	113		134	134	134	
		Boarding charges	1,786	3,109	1,075	736	1,811		2,950	2,950	2,950	
		Stipends to Lepcha and Bhootia boys	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Rents, rates and taxes ...	155	207	103	85	188		171	171	171	
		Value of medical stores	.....	800	.....	.....	.....		944	944	944	Contract grant as allotted by Director of Public Instruction.
		Postage charges	16		9	27	36					
		Office expenses and miscellaneous	657		245	2,017	2,262					
		Total Supplies and Services and Contingencies	2,763	4,300	1,545	2,865	4,410		4,249	4,249	4,249	
		Total other Boarding Schools...	9,146	11,000	4,867	5,239	10,106		11,849	11,849	11,849	
		Total Boarding Schools ...	37,887	37,700	18,205	18,181	36,386		40,876	40,876	40,876	
		PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOWER CLASS VERNACULAR.										
		Middle class Vernacular.										
...	...	Pay of circle pundits	.....	.....	.....	11,728	11,728		.....	.....	.....	Provided for separately under Circle Fund Schools, *vide* page 14.
...	...	Rewards to gurus	.....	.....	.....	6,911	6,911		.....	.....	.....	
...	...	Office expenses and miscellaneous	.....	.....	.....	42	42		.....	.....	.....	
		Total Middle Vernacular ...	.....	.....	.....	18,681	18,681		.....	.....	.....	
		Salaries.										
4	...	Masters	335	384	175	240	415		384	384	384	
		Establishment.										
...	...	Servants	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Prizes	.....	48	.....	.....	.....		48	48	48	
		Library grants	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Postage charges	.....	68	.....	.....	.....		60	60	60	
		Office expenses and miscellaneous	60		60	.....	60					
		Total Primary Schools, &c. ...	395	500	235	240	475		492	492	492	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—GOVERNMENT SCHOOLS, GENERAL—*concld.*										
PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOWER CLASS VERNACULAR.										
Expenditure on petty construction paid from the Educational Budget.										
High	2,556	.....	871	547	1,418					
Middle	1,322	.....	1,322	.....	1,322					
Boarding schools	341	.....	320	2	322		4,000	4,000	4,000	
Primary	17	.....	17	.....	17					
Total ...	4,236	4,000	2,530	549	3,079		4,000	4,000	4,000	
Expenditure on furniture and apparatus paid from the Educational Budget.										
High	4,188	.....	3,391	536	3,927		2,000	2,000	2,000	
Middle	283	.....	283	17	300					
Boarding schools	866	.....	781	51	832		.....	.....	.....	
Primary	.....	.....	.....	.....	.....		.....	.....	.....	
Total ...	5,337	1,500	4,455	604	5,059		2,000	2,000	2,000	
Anticipated expenditure from surplus funds—Provincial ...	.....	30,000	.....	.....	.....		28,676	28,676	28,676	Decrease of Rs. 1,324 on account of up-keep of the third omnibus of the Campbell Medical School, *vide* Bengal Government No. 464, dated 11th August 1890.
Deduct—Probable savings ...	.....	5,83,000	.....	.....	.....		5,53,964	5,52,964	5,52,964	
	.....	21,000	.....	.....	.....		14,964	13,964	13,964	
Total Government Schools, General	5,65,260	5,62,000	2,91,041	2,70,578	5,61,619		5,39,000	5,39,000	5,39,000	
			−3		−3					
GOVERNMENT SCHOOLS, SPECIAL.										
NORMAL SCHOOL OR TRAINING SCHOOLS.										
NUMBERS. 1891-92. / 1892-93.										
Salaries.										
6 / 6 Masters (on 200 and over) ...	37,915	17,200	18,442	20,147	38,589		18,200	18,200	18,200	Increase due to the appointment of higher-paid officers and to grade increments.
39 / 38 Masters (on less than 200) ...		22,005					21,252	21,252	21,252	Decrease in number is owing to the close of the Julpaiguri Training School, *vide* Bengal Government No. 191T.—G., dated 15th September 1891.
Establishment.										
4 / 4 Clerks	672	660	346	312	658		660	660	660	Ditto ditto.
37 / 36 Servants	1,976	2,094	984	988	1,972		1,998	1,998	1,998	
Training of gurus	8,321	9,000	6,281	1,468	7,749		10,000	10,000	10,000	Provision for larger number of attached guru-training classes.
Stipends to pupil teachers ...	17,746	23,526	9,140	6,676	15,816		23,000	23,000	23,000	
Expenditure for teaching drawing in the night training schools of 1st grade.							6,000	6,000	6,000	Sanctioned in Bengal Government No. 440, dated 4th August 1891.
		74,485					81,110	81,110	81,110	
Deduct—Probable savings ...	.....	6,529	.....	.....	.....		2,110	5,110	5,110	
Total Salaries and Establishment	66,630	67,956	35,193	29,591	64,784		79,000	76,000	76,000	
Allowances.										
Travelling allowances	5	50	5	25	30		50	50	50	
House allowance	80	.....	60	60	120		.....	.....	.....	
Supplies and Services.										
Library grants	508	832	508	3	511		808	808	808	
Contingencies.										
Rents, rates and taxes ...	5,437	3,572	2,681	2,021	4,702		4,024	4,024	4,024	
Postage charges	120	1,590	72	248	320		2,233	2,233	2,233	Contract grant as allotted by Director of Public Instruction.
Office expenses and miscellaneous	1,560		914	382	1,296					
Total Contingencies ...	7,117	5,162	3,667	2,651	6,318		6,257	6,257	6,257	
Total Normal Schools, &c. ...	74,340	74,000	39,433	32,330	71,763		86,115	83,115	83,115	

GRANT 22.—EDUCATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT SCHOOLS, SPECIAL.										
		SCHOOLS OF ART.										
		CALCUTTA SCHOOL OF ART.										
		Salaries.										
1		Principal (1,000) ...	.....	12,000	.....	.....	.....		12,000	12,000	12,000	
2		Teachers (200) ..	.....	6,000	.....	.....	.....		6,000	6,000	6,000	
7		Do. (less than 200)	.....	3,480	.....	.....	.....		3,480	3,480	3,480	
			.....	21,480	.....	.....	.....		21,480	21,480	21,480	
		Deduct—Probable savings	.....	585	.....	.....	.....		80	80	80	
		Total Salaries ...	21,210	20,895	10,590	10,869	21,459		21,400	21,400	21,400	
		Establishment.										
1		Clerk	501	480	301	240	541		480	480	480	
12		Servants	1,031	1,212	545	606	1,151		1,212	1,212	1,212	
		Total Establishment.	1,532	1,692	846	846	1,692		1,692	1,692	1,692	
		Contingencies.										
		Rents, rates and taxes	4,478	4,660	2,304	2,290	4,594		4,840	4,840	4,840	Increase due to the increased house-rent sanctioned for Schools of Arts in Bengal Government No. 1271.G. dated 17th June 1891.
		Office expenses and miscellaneous	2,253	2,253	1,523	1,403	2,926		2,777	2,777	2,777	
		Total Contingencies ...	6,731	6,913	3,827	3,693	7,520		7,617	7,617	7,617	
		Total Calcutta School of Art ...	29,473	29,500	15,263	15,408	30,671		30,709	30,709	30,709	
		GOVERNMENT ART GALLERY.										
		Establishment.										
2		Clerks	960	960	480	480	960		960	960	960	
7		Servants	695	696	347	348	695		696	696	696	
		Total Establishment	1,655	1,656	827	828	1,655		1,656	1,656	1,656	
		Supplies and Services.										
		Purchase of works of art ...	.....	854	.....	.....	.....		4,239	4,239	4,239	As estimated for by Director of Public Instruction.
		Contingencies.										
		Rents, rates and taxes	3,477	3,630	1,798	1,785	3,583		3,717	3,717	3,717	
		Office expenses and miscellaneous	324	360	252	175	427		388	388	388	Contract grant as allotted by Director of Public Instruction.
		Total Contingencies ...	3,801	3,990	2,050	1,960	4,010		4,105	4,105	4,105	
		Total Government Art Gallery	5,456	6,500	2,877	2,788	5,665		10,000	10,000	10,000	
		Total Schools of Art ...	34,929	36,000	18,140	18,196	36,336		40,709	40,709	40,709	
		ENGINEERING AND SURVEYING SCHOOLS.										
		SURVEY SCHOOLS.										
		Establishment.										
9	...	Survey Teachers on less than Rs. 200	9,055	9,760	4,539	4,803	9,342		10,060	10,060	10,060	
8	...	Servants	460	468	234	232	466		588	588	588	Increased provision for two servants in the Patna Survey School.
			.....	10,228	.....	.....	.....		10,648	10,648	10,648	
		Deduct—Probable savings ...	.....	772	.....	.....	.....		48	48	48	
		Total Establishment ...	9,515	9,456	4,773	5,035	9,808		10,600	10,600	10,600	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
ENGINEERING AND SURVEYING SCHOOLS—*concld.*										
Allowances.										
Field allowances	848	1,200	848	.....	848		1,300	1,300	1,300	Increased provision of Rs. 100 applied for by the Dacca Survey School.
Travelling allowances	237	.....	237	12	249		.....	.....	.....	
Contingencies.										
Rents, rates and taxes	544	544	272	232	504		701	701	701	
Office expenses and miscellaneous	700	900	383	346	729		1,333	1,333	1,333	Contract grant as allotted by Director of Public Instruction.
Total Contingencies ...	1,244	1,444	655	578	1,233		2,034	2,034	2,034	
Total Engineering and Surveying Schools	11,844	12,100	6,513	5,625	12,138		13,934	13,934	13,934	
5. INDUSTRIAL SCHOOLS.										
SCHOOLS FOR ARTISANS.										
RANCHI INDUSTRIAL SCHOOLS.										
NUMBERS. 1891-92. / 1892-93.										
Establishment.										
7 ... Masters	773	1,320	317	441	758		1,560	1,560	1,560	Revised scale of establishment sanctioned in Bengal Government No. 596, dated 22nd November 1890.
2 ... Servants	48	120	24	24	48		60	60	60	
... ... Stipend to pupil teachers ...	597	636	300	372	672		516	516	516	
Total Establishment ...	1,418	2,076	641	837	1,478		2,136	2,136	2,136	
Contingencies.										
Office expenses and miscellaneous	.....	124	.....	.....	.....		12	12	12	
Total Industrial Schools ...	1,418	2,200	641	837	1,478		2,148	2,148	2,148	
OTHER SCHOOLS.										
MOORSHEDABAD NAWAB'S MADRASSA.										
NUMBER. 1891-92. / 1892-93.										
Establishment.										
1 ... Master (Rs. 400)	9,450	3,600	4,602	4,584	9,186		3,600	3,600	3,600	Increase is due to the appointment of a master on Rs. 25 a month against a decrease of Rs. 20 in the salary of the 2nd master.
8 ... Masters on less than Rs. 200 ...		6,420					6,480	6,480	6,480	
1 ... Clerk	906	600	487	472	959		600	600	600	
23 ... Servants	1,436	1,440	718	728	1,446		1,464	1,464	1,464	
	.....	12,060	.....	.....	.....		12,144	12,144	12,144	Increase of Rs. 2 a month sanctioned in menial establishment.
Deduct—Probable savings ..	.....	431	.....	.....	.....		44	44	44	
Total Establishment ...	11,792	11,629	5,807	5,784	11,591		12,100	12,100	12,100	
Allowances.										
Travelling allowances	8	50	8	1	9			50	50	
Supplies and Services.										
Prize allowances	369	85	79	262	341		85	85	85	
Medicine	.....	.....	.....	.....	.....		.....	.....	.....	
Diet-money	1,842		1,249	535	1,784					
Contingencies.										
Rent, rates and taxes	48	3,136	24	12	36		3,136	3,136	3,136	
Postage charges	12		8	5	13					
Office expenses and miscellaneous	1,022		593	237	830					
Total Supplies and Services and Contingencies	3,293	3,221	1,953	1,051	3,004		3,221	3,221	3,221	
Total Moorshedabad Nawab's Madrassa	15,093	14,900	7,768	6,836	14,604		15,371	15,371	15,371	

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Number 1891-92.	Number 1892-93.	Actuals, 1890-91.	Budget Estimate 1891-92.	Actuals of 12 Months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised Estimate, 1891-92.	Estimate of 1892-93. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.												
GOVERNMENT SCHOOLS, SPECIAL—*contd.*												
6.—OTHER SCHOOLS, SUCH AS MADRASSAS—*contd.*												
Cox's Bazar Madrassa.												
Masters	2	...	480	480	240	200	440		480	480	480	
Medical officer ...	1	...	60	60	30	25	55		60	60	60	
Contingencies.												
Office expenses and miscellaneous			15	30	15	.....	15		30	30	30	
Total Cox's Bazar Madrassa ...			555	570	285	225	510		570	570	570	
Total other Schools ...			15,648	15,470	8,053	7,061	15,114		15,941	15,941	15,941	
Expenditure on petty construction paid from the Educational Budget—												
Training Schools			321	.....	299	260	559		.....	.....	.....	
Engineering and Surveying Schools ...			.....	.....	.....	.....	.....		.....	.....	.....	
Moorshedabad Nawab's Madrassa			.....	.....	...	.....	.....		.....	.....	.....	
Total Expenditure on petty construction ...			321	.....	299	260	559		.....	.....	.....	
Expenditure on furniture and apparatus paid from the Educational Budget—												
Training Schools			89	.....	27	31	58					
Schools of Art ...			.....	.....	.....	.....	.....		230	230	230	
Engineering and Surveying Schools			77	.....	77	229	306					
Moorshedabad Nawab's Madrassa			.....	...	.....	.....	.....		.....	.....	.....	
Total Expenditure on furniture and apparatus, &c. ...			166	230	104	260	364		230	230	230	
									1,59,077	1,56,077	1,56,077	
Deduct probable savings			.....	.....	.....	.....	.....		10,077	10,077	10,077	
Total Government Schools, special ...			1,38,666	1,40,000	73,183	64,569	1,37,752		1,49,000	1,46,000	1,46,000	
II.—GRANTS IN AID.												
1.—*To Local Colleges and Schools.*												
MONTHLY GRANTS.												
For Native Boys.												
Colleges			25,962	26,000	13,056	11,406	24,462					
Schools—												
Higher Class, English ...			98,915	96,000	56,082	46,227	1,02,309					
Middle " ditto ...			32,130	35,000	15,740	16,427	32,167					
" " Vernacular...			21,341	22,000	11,715	11,944	23,659					
Lower " " ...			9,899	14,000	4,757	5,287	10,044					
Technical Schools or Schools for Artisans ...			2,024	1,500	1,192	869	2,061		2,62,295	2,62,295	2,62,295	Increase of Rs. 2,795, sanctioned in Bengal Government No. 119, dated 10th February 1891, for Barisal Zillah School.
Normal School			3,911	2,500	2,742	725	3,467					
For Native Girls.												
Normal Schools			2,745	5,000	1,028	3,473	4,501					
Native Girls' Schools ...			41,713	42,000	20,326	21,179	41,505					
Zenana Instruction ...			17,091	16,000	8,737	8,968	17,705					
For European Boys.												
Schools			75,074	1,16,000	44,323	35,115	79,438		1,15,000	1,15,000	1,15,000	
European Girls' Schools ...			38,782		21,234	19,667	40,901					

GRANT 22.—EDUCATION—*continued.*

HEADS OF ITEMS.	Actuals, 1890-91.	Budget, Estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised Estimate, 1891-92.	ESTIMATE OF 1891-92. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
H.—GRANTS IN AID—*contd.*										
MONTHLY GRANTS—*contd.*										
2.—*Payments by Results.*										
Grants for Primary Schools ...	1,62,430	1,88,694	1,10,732	58,188	1,68,920		2,01,360	2,01,360	2,01,360	Increase of Rs. 21,272, sanctioned in Bengal Government No. 193T., dated 9th July 1890.
Do. for Hill Schools ...	1,977	.....	1,274	1,418	2,692					
3.—*Grants-in-aid of private educational buildings.*										
Schools for Natives	14,276	30,000	14,276	500	14,776		30,000	30,000	30,000	
" Europeans										
Unspent balance of building grant of 1891-92, for re-grant.	.....	.....	.....	.....	.....		7,000	7,000	7,000	Sanctioned in Bengal Government No. 462, dated 14th August 1891.
4.—*Furniture and Apparatus.*										
Schools for Natives	296	846	196	100	296		2,000	2,000	2,000	Sanctioned in Bengal Government No. 4894, dated 23rd November 1891.
" Europeans ...										
Deduct—Probable Savings ...	.....	5,95,000	.....	.....	.....		6,17,655	6,17,655	6,18,855	
	.....	49,000	.....	.....	.....		655	20,655	20,855	
Total grants-in-aid ...	5, 7,957	5,46,000	3,27,410	2,41,493	5,68,903		6,17,000	5,97,000	5,98,000	
I.—SCHOLARSHIPS.										
In Art Colleges.										
Senior	30,771	26,280	14,903	15,140	30,043		26,280	26,280	26,280	
Junior	56,840	45,600	29,049	28,976	58,025		45,600	45,600	45,600	
Sanskrit	2,568	2,832	1,317	1,137	2,454		2,832	2,832	2,832	
Special Mahomedan Scholarships	3,865	7,440	2,168	3,068	5,236		7,440	7,440	7,440	
2.—*In Professional Colleges.*										
Engineering Scholarships ...	16,787	15,840	8,533	7,615	16,148		15,840	15,840	15,840	
Agricultural	.....	.....	.....	.....	.....		.....	.....	.....	
3.—*In Secondary Schools.*										
Middle English	21,085	54,300	10,787	11,212	21,999		54,300	54,300	54,300	
Middle Vernacular	33,900		17,019	16,695	33,714					
Upper Primary	16,233	15,648	8,199	7,762	15,961		15,648	15,648	648	
Girls	1,245	2,580	612	658	1,270		2,580	2,580	2,580	
Raja of Hill Tipperah's Scholarships	209	240	122	159	280		240	240	240	
European Schools	1,671	.....	1,069	2,215	3,284		5,000	5,000	5,000	Previously provision was made under grants-in-aid.
4.—*In Primary Schools.*										
Lower Primary	24,049	1,920	12,264	3,802	16,066		1,920	1,920	1,920	Based on actual
5.—*In Special Schools other than Training Schools.*										
School of Art	719	900	333	410	743		900	900	900	
Survey Schools	901	1,080	541	549	1,090		1,080	1,080	1,080	
Madrassa	127	1,595	.....	306	306		1,595	1,595	1,595	Reduced on actuals.
		1,76,255					1,81,255	1,81,255	1,81,255	
Deduct—Probable savings ...	.....	255	.....	.....	.....		255	255	255	
Total Scholarships ...	2,10,970	1,76,000	1,06,916	99,704	2,06,620		1,81,000	1,81,000	1,81,000	
K.—MISCELLANEOUS.										
Miscellaneous, Provincial.										
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.										
Grants for the Encouragement of useful publications ...	4,950	5,000	4,729	1,336	6,065		5,000	5,000	5,000	
Grants for *Education Gazette*	3,600	3,600	1,800	1,800	3,600		3,600	3,600	3,600	
Rewards for Production of Uriya books	.....	.....	.....	.....	.....		.....	.....	.....	
Grants for the purchase of certain Uriya books	.....	.....	.....	.....	.....		.....	.....	.....	
Grants for the purchase of certain Thibetian manuscripts...	.....	.....	.....	.....	.....		.....	.....	.....	
GOVERNMENT BOOK DEPOT.										
Book Mohurirs	.....	.....	.....	.....	.....		.....	.....	.....	
Grant to School Book Society...	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
Amount of savings in contract allotment for the year 1890-91 for re-grant	.....	.....	.....	.....	.....		2,667	2,667	2,667	
Miscellaneous—Undisbursed balance of contract allotment	.....	.....	.....	.....	.....		2,547	2,547	2,547	

GRANT 22.—EDUCATION—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget, Estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised Estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant General.		
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
MISCELLANEOUS.										
Remuneration to Examiners.										
Government Allowance... ...	1,178	2,900	424	1,705	2,129		3,075	3,075	3,075	Increase of Rs. 175 sanctioned in Bengal Government No. 94, dated 29th January 1891, reduced on actuals.
Payment from fees	8,441	8,900	250	8,452	8,702		10,000	9,000	9,000	
Hospital charges	3,973	4,200	3,027	1,023	4,050		4,500	4,500	4,500	
Passage and outfit of Agricultural Scholarship-holders ...	1 000	.....	.....	.....	.....		.....	.....	.....	
Passage and outfit of Gilchrist Scholarship-holders	.....	1,000	.....	.....	.....		.....	.....	.....	
Passage and outfit of Scholarship-holders in England ...	.....	.....	.....	.....	.....		.....	.....	.....	
Examination Charges and rewards for Sanskrit titles ...	1,702	3,000	2	1,650	1,652		3,000	3,000	3,000	
Rewards to teachers and pupils in Sanscrit *toles* in Nuddea	2,400	2,400	1,400	1,250	2,650		2,400	2,400	2,400	
Rewards to Female Teachers...	.....	500	.....	.....	.....		500	500	500	
Grants for Behar Sanscrit Sanjibunee	.....	.....	.....	.....	.....		500	500	500	Transferred from the head "grants-in-aid."
Grants for Saraswat Somaj at Dacca	500	500	500	.....	500		500	500	500	
Grants to the Laha Family Endowment Fund	930	1,000	930	.....	930		1,000	1,000	1,000	
Municipal Tax on Surnomoyee Hostel	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous Charges	622	1,127	503	1,027	1,530		1,080	1,080	1,080	Increase of Rs. 180, sanctioned in Government letter No. 94, dated 29th January 1891.
Cost of Medical Stores	.....	.....	.....	.....	.....		.....	.....	.....	
		36,527					42,769	41,769	41,769	
Deduct—Probable Savings ...	.....	3,527	.....	.....	.....		2,769	6,769	6,769	
Total Miscellaneous Provincial	31,696	33,000	14,765	19.443	34,208		40,000	35,000	35,000	

W .F. A. & others—Reg. No. 7397C.—165—27-2-92.

[FILE F $\frac{1 \cdot E}{8}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 23RD JANUARY 1892.

RESOLUTION No. 444F.

READ—

Memorandum from the Accountant-General, Bengal, No. 460Bt., dated the 22nd December 1891, submitting the estimates of Receipts and Expenditure of the Education Department for the year 1892-93.

RECEIPTS.

The total receipts of the Education Department for 1892-93 are estimated by the Accountant-General at Rs. 5,90,000 against Rs. 5,75,686, the actuals of 1890-91, and Rs. 5,70,000, the sanctioned estimate for the current year. The estimate is accepted.

EXPENDITURE.

2. For the revised estimate for the current year, the Accountant-General has repeated Rs. 24,94,000, the sanctioned estimate, against Rs. 25,24,854, the actuals of 1890-91. The actuals during the first eight months of the current year amounted to Rs. 15,98,000 against Rs. 15,64,000 in the corresponding period of the last year, thus showing an increase of Rs. 34,000. In view of this increase, and of the actuals of 1890-91, the revised estimate is placed at Rs. 25,70,000.

3. The following table compares the Accountant-General's estimates for 1892-93 under the several heads of expenditure with the sanctioned grants for the current year and the actuals for 1890-91 :—

	Actuals, 1890-91.	Sanctioned grants, 1891-92.	Accountant-General's estimate for 1892-93.
Direction	63,196	63,000	64,000
Inspection	3,62,628	3,51,000	3,61,000
Government Colleges, General ...	4,95,997	4,86,000	5,26,000
Government Colleges, Professional ...	1,06,603	1,31,000	1,14,000
Government Schools, General ...	5,65,260	5,62,000	5,39,000
Government Schools, Special ...	1,38,666	1,40,000	1,46,000
Grants-in-aid	5,47,957	5,46,000	5,97,000
Scholarships	2,10,970	1,76,000	1,81,000
Miscellaneous	31,696	33,000	35,000
Refunds	1,881	6,000	2,000
Total ...	25,24,854	24,94,000	25,65,000

4. *Inspection.*—The Accountant-General estimates the expenditure under this head at Rs. 3,61,000 against Rs. 3,51,000, the sanctioned grant for the current year. The increase is due to larger provision for travelling allowance and to smaller deductions for savings. The variations from last year's estimates have been explained in the budget, and the estimate is accepted.

5. *Government Colleges, General.*—Under this head the Accountant-General's estimate for the next year amounts to Rs. 5,26,000 against Rs. 4,86,000, the sanctioned grant for the current year, and Rs. 5,19,820, the actuals of the 12 months ending 30th September 1891. The increase in the estimate is due to smaller deductions for savings and to a new provision of Rs. 4,500 for boarding charges in the Bethune Girls' School sanctioned in Government order No. 1933, dated the 8th April 1891. The estimate is based on actuals, and will be retained.

6. *Government Schools, Special.*—The estimate under this head shows an increase of Rs. 6,000 over the sanctioned estimate for the current year. The increase is on account of provision made for expenditure on teaching drawing in night training schools in accordance with Government order No. 440, dated 4th August 1891. The estimate is accepted.

7. *Grants-in-aid.*—The Accountant-General's estimate of Rs. 5,97,000 under this head does not provide for the increased grant of Rs. 1,200 sanctioned for the educational institutions in Calcutta in Government order No. 568, dated 16th December 1891. This amount will be added and the estimate raised to Rs. 5,98,000 in round numbers.

8. The variations under the remaining heads have been sufficiently explained by the Accountant-General, and his estimates are accepted.

9. In accordance with the foregoing remarks, the grants for the year 1892-93 will stand as follow:—

	Rs.
Direction	64,000
Inspection	3,61,000
Government Colleges, General	5,26,000
Government Colleges, Professional	1,14,000
Government Schools, General	5,39,000
Government Schools, Special	1,46,000
Grants-in-aid	5,98,000
Scholarships	1,81,000
Miscellaneous	35,000
Refunds	2,000
Total ...	25,66,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, the Director of Public Instruction, and the General Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 445-47F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 25th January 1892.

E J. H.—Reg. No. 7018C—165—25-1-92.

ECCLESIASTICAL BUDGET ESTIMATE FOR 1892-93.

[FILE F $\frac{1\text{-E}}{7}$ 1.]

No. 454Bt., dated Fort William, the 18th December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

Ecclesiastical Budget Estimate.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	*Details of Miscellaneous Ecclesiastical Charges.*
Ecclesiastical Establishments	1,64,917	1,57,000	86,549	88,605	1,75,154	17,000	.....	1,75,000	1,94,541	1,74,000	1,74,000	Rs. Allowance to Vicar Apostolic, Western Bengal 6,000
Cemetery Establishment ...	5,665	6,000	2,847	2,789	5,636	.....	.....	6,000	5,905	6,000	6,000	Allowance for Ecclesiastical Returns ... 300
Miscellaneous Ecclesiastical Charges	6,927	7,000	3,426	3,501	6,927	.....	.....	7,000	.....	7,000	7,000	Allowance for the Roman Catholic Church at Chittagong 360
												Allowance for annual repairs of Church at Chittagong 171
												6,831
												Add for rounding ... 169
Total ...	1,77,509	1,70,000	92,822	94,895	1,87,717	17,000	.....	1,88,000	2,00,446	1,87,000	1,87,000	Total ... 7,000

Details.

NUMBERS. 1891-92.	NUMBERS. 1892-93.	HEADS AND ITEMS.	Actuals, 1890-91.	Budget, estimate 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
		ECCLESIASTICAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHURCH OF ENGLAND.										
		Salaries.										
5	5	Chaplains	37,082	48,000	21,233	26,125	47,358		48,000	48,000	48,000	
12	12	Junior Chaplains	55,048	72,000	26,889	27,403	54,292		72,000	72,000	72,000	
12	12	Ministers of the Additional Clergy Society and others	17,379	20,400	8,874	7,744	16,618		20,400	20,400	20,400	
		Total Salaries ...	1,09,509	1,40,400	56,996	61,272	1,18,268		1,40,400	1,40,400	1,40,400	
		Establishment.										
7	7	Clerks	3,674	1,464	2,412	2,412	4,824		1,464	1,464	1,464	
38	38	Servants	4,316	6,564	1,580	1,639	3,219		6,564	6,564	6,564	
		Total Establishment ...	7,990	8,028	3,992	4,051	8,043		8,028	8,028	8,028	
				1,48,428					1,48,428	1,48,428	1,48,428	
		Deduct—Probable Savings ...		33,428						21,428	21,428	
		Total Church of England ...	1,17,499	1,15,000	60,988	65,323	1,26,311			1,27,000	1,27,000	
		CHURCH OF SCOTLAND.										
		Salaries.										
1	1	Chaplain	a13,104	9,600	8,304	5,419	a13,723		9,600	9,600	9,600	
		Establishment.										
		Establishment Allowance ...	2,220	2,220	1,110	1,006	2,116		2,220	2,220	2,220	
		Total Church of Scotland ...	15,324	11,820	9,414	6,425	15,839		11,820	11,820	11,820	

a Increase due to the appointment of a second Chaplain for part of the year.

Details—concluded.

Heads and Items.	Actuals 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
ECCLESIASTICAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Allowances.										
House-rent or allowance	10,545	10,230	5,466	5,566	11,032		10,230	10,230	10,230	
Allowance to Senior Chaplain of Church of Scotland	2,164	2,400	964	1,186	2,150		2,400	2,400	2,400	
Travelling allowances	13,319	11,386	5,947	6,858	12,805		14,626	13,127	13,127	Based on actuals.
Conveyance ditto	.....	2,520	.....	40	40		2,520	2,520	2,520	Charges included under travelling allowances.
Contribution to the Mission Church at Calcutta, &c.	1,000	1,000	.....	1,000	1,000		1,000	1,000	1,000	
Capitation allowance to Wesleyan and Presbyterian Ministers	2,504	500	2,343	1,070	3,413		.....	2,500	2,500	Based on actuals.
Total Allowances ...	29,532	28,036	14,720	15,720	30,440		30,776	31,777	31,777	
Contingencies.										
Office and ground rent				.....	.....		.....	.....	.....	
Rents, rates, and taxes	2,480	2,044	1,380	1	1,381		689	689	689	
Miscellaneous				1,085	1,085		2,614	2,614	2,614	
Postage charges	82	100	47	20	67		214	100	100	
Telegram charges	.....	.....	.....	31	31		.....	.....	.....	
Total Contingencies ...	2,562	2,144	1,427	1,137	2,564		3,517	3,403	3,403	
Total Ecclesiastical Establishments ...	1,64,917	1,57,000	86,549	88,605	1,75,154		1,94,541	1,74,000	1,74,000	
Cemetary Establishments.										
Caretakers in charge of Cemeteries	5,665	6,000	2,847	2,789	5,636		5,905	6,000	6,000	
Total Cemetery Establishments ...	5,665	6,000	2,847	2,789	5,636		5,905	6,000	6,000	

H. P.—Reg. No. 6689C—133—8-1-92.

[FILE F $\frac{1E}{7}$-2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 6TH JANUARY 1892.

RESOLUTION No. 89.

READ—

Memorandum from the Accountant-General, Bengal, No. 454Bt., dated the 18th December 1891, submitting the Ecclesiastical Budget Estimate for the year 1892-93.

The charges of the Ecclesiastical Department are wholly Imperial. The Accountant-General has placed the estimate of total expenditure for 1892-93 at Rs. 1,87,000 against Rs. 1,70,000, the sanctioned grant for the current year, and Rs. 1,77,509, the actuals of 1890-91. The variations are fully explained in the budget. The figures are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the General Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 90-91.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th January 1892.

C. E. G.—Reg. No. 6690C—133-7-1-92.

MEDICAL BUDGET ESTIMATE FOR 1892-93.

[FILE F $\frac{1\text{-E}}{31}$ 1.]

No. 453Bt., dated Fort William, the 17th December 1891.

Memo. by— O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL PROVINCIAL SERVICES—(*Medical*).

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	REVISED ESTIMATE, 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical College and School Fees	26,629	26,000	11,272	14,808	26,080	1,000	.....			27,000	27,000	27,000	Based on actuals.
Hospital Receipts ...	59,149	65,000	39,602	20,288	59,890		5,000			63,000	60,000	60,000	
Lunatic Asylum Receipts	23,151	25,000	11,934	11,549	23,483		1,000			23,000	24,000	24,000	
Medicines sold by Civil Surgeons	2	.....	—94	.....	—94					.....	.....	.....	
Contributions	30,000	30,000	30,000	...	30,000					30,000	30,000	30,000	
Miscellaneous	3,880	4,000	2,242	3,316	5,558					4,000	4,000	4,000	Based on actuals.
Total ...	1,42,811	1,50,000	94,956	49,961	1,44,917		5,000	1,50,000	1,45,000	1,47,000	1,45,000	1,45,000	

Details.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			REVISED ESTIMATE, 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.	Proposed by Accountant-General.	Passed by Government.	Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
RECEIPTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL COLLEGE AND SCHOOL FEES.											
Fees, fines of Medical College	9,865	9,000	4,069	6,572	10,644			10,000	10,000	10,000	Based on actuals.
Fees, fines of Campbell Medical School	16,764	7,500	7,203	8,233	15,436			8,000	8,000	8,000	
Fees, fines of Temple Medical School ...		3,000						3,000	3,000	3,000	
Fees, fines of Cuttack Medical School ...		500						600	600	600	
Fees, fines of Dacca Medical School ...		6,000						5,400	5,400	5,400	
Total ...	26,629	26,000	11,272	14,808	26,080			27,000	27,000	27,000	
HOSPITAL RECEIPTS.											
Fees from paying patients of the General Hospital ...		65,000	39,602	20,288	59,890			39,000	60,000	60,000	Estimate reduced with reference to actuals.
Fees from Medical College Hospital ...								17,000			
Fees from Campbell Hospital								7,000			
Fees from Lock Hospital								.....			
Do. from Howrah Hospital								.....			
Fees from Mofussil Hospitals								.....			
Total ...	59,149	65,000	39,602	20,288	59,890			63,000	60,000	60,000	
LUNATIC ASYLUMS.											
Fees from paying patients	10,500	25,000	5,335	4,533	9,868			10,000	24,000	24,000	Ditto ditto.
Sale proceeds of manufactured articles ...	12,651		6,599	7,016	13,615			13,000			
Total ...	23,151	25,000	11,934	11,549	23,483			23,000	24,000	24,000	
MEDICINES SOLD BY CIVIL SURGEONS.											
Sale proceeds of medicines and medical stores ...	2	.....	—94	.....	—94			.....	.....	.....	
CONTRIBUTIONS.											
Contribution from the Calcutta Corporation for the Sealdah Hospital	30,000	30,000	30,000	.....	30,000			30,000	30,000	30,000	
Contribution from private sources	.....	.....	.....	.....	.....			.....	.....	.....	
Total ...	30,000	30,000	30,000	.....	30,000			30,000	30,000	30,000	
MISCELLANEOUS.											
Miscellaneous	3,880	4,000	2,242	3,316	5,558			4,000	4,000	4,000	
Total ...	1,42,811	1,50,000	94,956	49,961	1,44,917	1,50,000	1,45,000	1,47,000	1,45,000	1,45,000	

GRANT 24.—MEDICAL.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	REVISED ESTIMATE, 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.													
Medical establishment	5,79,767	5,51,000	2,88,983	2,72,648	5,61,631	43,000				6,38,800	5,94,000	5,94,000	I have adopted Rs. 16,10,000 as the total estimate of expenditure under this major head. The actuals of previous years have been as follows:— 1886-87 ... ... 14,64 1887-88 ... ... 14,44 1888-89 ... ... 14,88 1889-90 ... ... 15,29 1890-91 ... ... 15,66 12 months ending September 1891 15,68 The increase has therefore of recent years been about 40 per annum, but the actuals of the past months show that there will probably be only a very slight increase this year, if any. In adopting 16,10 for next year, therefore, sufficient margin appears to be allowed for probable increase over last and current year's figures. As will be seen, moreover, from the details, provision has been made for such increases as are known to be likely from the data at present available.
Hospitals and dispensaries ...	3,59,803	3,70,000	1,88,779	1,89,551	3,78,330	3,500				3,79,300	3,73,500	3,77,684	
Sanitation and vaccination ...	1,99,711	1,98,000	1,10,881	97,532	2,08,413	12,000				2,18,906	2,10,000	2,18,000	
Grants for medical purposes ...	3,072	3,000	1,587	2,193	3,780					3,000	3,000	3,000	
Medical College and Schools ...	2,68,736	2,67,000	1,34,690	1,29,221	2,63,911	3,000				2,72,100	2,70,000	2,70,000	
Lunatic Asylums...	1,12,232	1,20,000	60,236	51,545	1,11,781		2,500			1,20,400	1,17,500	1,17,500	
Lock-Hospitals ...	17,640	17,000	9,177	6,525	15,702		500			16,900	16,500	16,500	
Chemical Examiner	24,503	25,000	12,893	11,980	24,873					25,935	25,000	25,000	
Refunds	523	.....	192	86	278	500					500	500	
												16,22,184	
Deduct for rounding	.....	.....	.....	.....	.....			.....	.....	.....	.....	184	
Total ...	15,65,987	15,51,000	8,07,418	7,61,281	15,68,699	59,000		15,69,000	15,78,000	16,75,342	16,10,000	16,22,000	

GRANT 24.—MEDICAL—*continued*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE.										
		MEDICAL ESTABLISHMENT.										
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General of Civil Hospitals (2,250)	*29,208	27,000	14,036	13,500	27,536		27,000	27,000	27,000	* Includes Rs. 1,379 on account of pay of the Inspector-General, North-Western Provinces, and privilege-leave allowance of Inspector-General, Bengal.
		Establishment.										
1	1	Personal Assistant (250—400) ...	18,550	4,800	9,366	9,640	19,006		4,800	4,800	4,800	
...	...	Clerk (200) ...		2,400					2,400	2,400	2,400	
15	15	Clerks below (200)		11,928					12,180	12,180	12,180	Increase due to annual increment.
8	8	Servants	690	720	349	357	706		720	720	720	
		Total Establishment ...	19,240	19,848	9,715	9,997	19,712		20,100	20,100	20,100	
		Allowances.										
		Travelling allowances	1,358	1,500	915	651	1,566		2,500	2,500	2,500	The Inspector-General remarks that the increased provision is indispensably necessary to meet requirements agreeably to Bengal Government Resolution, dated 17th October 1891.
		Hill journey allowance, Darjeeling	351	1,000	351	500	851		1,400	1,000	1,000	
		Total Allowances ...	1,709	2,500	1,266	1,151	2,417		3,900	3,500	3,500	
		Supplies and Services.										
		Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Telegram charges	136		93	177	270					
		Postage charges	490		279	422	701		400	2,200	2,200	Contract grant allotted by the Inspector General.
		Purchase and repair of furniture	284	1,800	34	.....	34		1,800			
		Purchase of books	568	500	260	.....	260		500	500	500	
		Subscription to periodicals ...	25		25	.....	25					
		Office expenses and miscellaneous	890		498	631	1,129					
		Total Contingencies ...	2,393	2,300	1,189	1,230	2,419		2,700	2,700	2,700	
		Total Superintendence ...	52,550	51,648	26,206	25,878	52,084		53,700	53,300	53,300	
		DISTRICT MEDICAL OFFICERS.										
		Salaries.										
2	2	Brigade-Surgeons (1,050)		25,200					25,200	25,200	25,200	
4	5	Surgeons-Major (1,050)		50,400					63,000	63,000	63,000	Provision made for five Surgeons-Major on Rs. 1,050 per mensem for the civil stations at Cuttack, Dacca, Berhampur, Patna, and 24-Pergunnahs.
4	4	Surgeons-Major (950)		45,600					45,600	45,600	45,600	
3	5	Surgeons-Major (850)	2,68,535	30,600	1,36,633	1,11,596	2,48,229		51,000	51,000	51,000	Provision made for five Surgeons-Major on Rs. 850 per mensem for the civil stations at Burdwan, Hooghly, Manbhoom, Poorce, and Purneah.
15	12	Surgeons-Major (750)		1,35,000					1,08,000	1,08,000	* 1,08,000	Decrease due to the entertainment of a smaller number of officers in this grade.
3	2	Surgeons (550) ...		19,800					13,200	13,200	13,200	Provision made for two Surgeons on Rs. 550 per mensem for the civil stations at Jessore and Tipperah.

GRANT 24—MEDICAL—*continued.*

Numbers 1891-92	Numbers 1892-93	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL ESTABLISHMENT—*concld.*										
		DISTRICT MEDICAL OFFICERS—*concld.*										
		Salaries.										
...	2	Medical Officers attached to sub-divisions	.....	.....	.....	.....	.....		1,920	1,920	1,920	Sanctioned in Bengal Government No. 715, dated 14th April 1891.
1	1	Assistant Surgeon (200) ...	.....	2,400	.....	.....	.....		2,400	2,400	2,400	
32	32	Assistant Surgeons (in sub-divisions) ...	79,572	47,160	40,960	46,251	87,211		51,120	51,120	51,120	Increase due to promotions of medical subordinates to higher grades.
11	12	Uncovenanted Medical Officers (5 at 700, 1 at 550, 1 at 450, and 5 at 350)	76,977	69,000	36,621	32,930	69,551		75,000	75,000	75,000	Provision made for five Medical Officers on Rs. 700 per mensem—1 at Rs. 550, 1 at Rs. 450, and 5 at Rs. 350
58	57	Civil Hospital Assistants (in sub-divisions) ...	28,844	26,280	28,844	16,547	45,391		33,780	33,780	33,780	Increase due to promotion, to higher grade.
		Deduct—Probable savings ...		4,51,440 26,440						4,70,222 13,222	4,70,222 13,222	
		Total Salaries ...	4,53,928	4,25,000	2,43,958	2,07,324	4,50,382		4,70,220	4,57,000	4,57,000	
		Establishment.										
45	45	Clerks (on less than 200) ...	16,373	16,456	8,174	8,204	16,378		16,468	16,468	16,468	
45	45	Servants	2,927	2,886	1,459	1,440	2,899		2,886	2,886	2,886	
1	1	Hospital Assistant (15)	.....	180					180	180	180	
5	5	Compounders and Dressers (10) ...	.....	660	—14,014	.....	—14,014		660	660	660	
		Total Establishment	19,300	20,182	—4,381	9,644	5,263		20,194	20,194	20,194	
		Allowances.										
		Travelling allowances	12,411	13,000	8,154	7,105	15,259		18,000	18,000	18,000	Increased provision has been made to meet requirements of Civil Surgeons who are required to visit outlying dispensaries in their respective districts four times a year under Bengal Government Resolution No. 76T—M, dated 26th May 1891.
		Ditto for sub-divisional establishment	450	2,000	450	.....	450		3,000	2,000	2,000	
		Supplies and Services.										
		Value of medical stores	(a) 18,489	8,000	4,111	11,045	15,156		9,000	9,000	9,000	Based on local estimates. (a) includes cost of supplies to the Police and Jail Departments seperately provided for.
		Medicines purchased in the country	230	.....	169	62	231		.....	.....	.....	
		Freight on stores	.....	.....	.....	.....	.....		.....	.....	.....	
		Petty repairs	.....	.....	—1	.....	—1		.....	.....	.....	
		Total Supplies and Services ...	18,719	8,000	4,279	11,107	15,386		9,000	9,000	9,000	
		Contingencies.										
		Rents, rates and taxes	869	1,200	549	229	778		1,200	1,200	1,200	
		Purchase and repair of furniture	177	.....	137	34	171		.....	.....	.....	
		Purchase of books	68	200	.....	.....	.....		200	200	200	
		Telegram charges	50	2,600	41	64	105		2,600	2,600	2,600	Contract grant allotted by the Inspector-General.
		Postage charges	1,286		632	709	1,341					
		Office expenses and miscellaneous	916		281	581	862					
		Total Contingencies ...	3,366	4,000	1,640	1,617	3,257		4,000	4,000	4,000	
		Total District Medical Officers	5,08,174	4,72,182	2,53,200	2,36,797	4,89,997		5,24,414	5,10,194	5,10,194	

GRANT 24 – MEDICAL—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RESERVE MEDICAL SUBORDINATES—PROVINCIAL.										
29	25	Assistant Surgeons	18,353	37,200	9,149	9,161	18,310		33,000	33,000	33,000	Provision made with reference to the number of Reserve Medical Subordinates on the staff on October 1891.
93	93	Hospital Assistants		24,060					26,640	26,640	26,640	
		Travelling allowance of Medical Subordinates	690	500	428	812	1,240		1,046	1,000	1,000	
		Deduct—Probable savings ...		61,760						60,640 30,134	60,640 30,134	
		Total Reserve Medical Subordinates	19,027	27,170	9,577	9,973	19,550		60,686	30,506	30,506	
		Total Medical Establishment ...	5,79,767	5,51,000	2,88,983	2,72,648	5,61,631		6,38,800	5,94,000	5,94,000	
		HOSPITALS AND DISPENSARIES.										
		PRESIDENCY HOSPITALS AND DISPENSARIES—PROVINCIAL.										
		MEDICAL COLLEGE HOSPITAL.										
		Salaries.										
2	2	House Surgeons (450)	22,747	10,800	11,464	10,019	21,483		10,800	10,800	10,800	
1	1	House Physician (450)		5,400					5,400	5,400	5,400	
6	6	Assistant Surgeons (5—100 and 1—200)		8,400					8,400	8,400	8,400	
2	2	Apothecary and Assistant Apothecary (200—100) ...	3,414	3,600	1,764	1,739	3,503		3,600	3,600	3,600	
										28,200	28,200	
		Deduct—Probable savings	.....	... ..	... ..	.....	.....			2,000	2,000	
		Total Salaries ...	26,161	28,200	13,228	11,758	24,986		28,200	26,200	26,200	
		Establishment.										
1	1	Steward (250) ...	3,000	3,000	1,500	1,500	3,000		3,000	3,000		
14	14	Compounders, Dressers and Matrons	4,640	2,304	2,318	1,976	4,294		2,304	2,304		
		Hospital Assistants	.....	.....	.....	.....	... ..		.....	.....		
4	4	Clerks	2,220	1,920	1,110	1,110	2,220		1,920	1,920		
6 9	169	Servants	13,774	16,626	6,892	7,240	14,132		16,626	16,626		
		Temporary establishment ...	43	.....	43	.....	43		..	.....		
		Total Establishment	23,677	23,850	11,863	11,826	23,689		23,850	23,850	26,034	
		Allowances.										
		Travelling allowances ... ... Allowances for attending Educational Institutions	171	500	68	186	254		300	300	300	Reduced on actuals.
		Total Allowances	171	500	68	186	254		300	300	300	
		Supplies and Services.										
		Medical stores	7,316	5,000	7,613	882	8,495		9,000	9,000	9,000	
		Petty constructions and repairs	... ..	.....	... ..	.....	.....		.....	.....	.....	
		Diet of patients	39,071	36,000	19,318	21,244	40,562		44,382	40,000	42,000	Ditto.
		Cost of country medicines ...	872	.....	472	308	780		.....	.....	.....	
		Total Supplies and Services ...	47,759	41,000	27,403	22,434	49,837		53,382	49,000	51,000	
		Contingencies.										
		Rents, rates and taxes	10,521	10,478	5,259	5,265	10,524		11,868	11,868	11,868	
		Postage charges	6	.....	6	10	16					
		Purchase of books and publications	3	.....	3	3	6		15,000	15,000	15,000	Contract grant allotted by the Inspector-General of Civil Hospitals.
		Purchase and repair of furniture	181	16,600	6,212	5,812	12,024					
		Office expenses and miscellaneous	11,945									
		Total Contingencies ...	22,656	27,078	11,480	11,090	22,570		26,868	26,868	26,868	
		Total Medical College Hospital	1,29,424	1,20,628	64,042	57,094	1,21,336		1,32,600	1,26,218	1,30,402	

GRANT 24—MEDICAL—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITALS AND DISPENSARIES—*continued.*										
		PRESIDENCY HOSPITALS AND DISPENSARIES—*continued.*										
		GENERAL HOSPITAL.										
		Salaries.										
3	3	House Surgeons (1,050) (900) (800)	A39,100	33,000	22,395	17,729	40,124		33,000	33,000	33,000	
1	1	Assistant to Superintendent (180)		2,160					2,160	2,160	2,160	A—Actuals include pay of Dr. McConnell, Officiating for Dr. Crombie on privilege leave.
...	...	House Physicians										
...	...	Assistant Surgeons										
4	4	Apothecary and Assistant Apothecaries (145) ...	7,706	6,960	4,512	4,681	9,193		6,960	6,960	6,960	
		Total Salaries ...	46,806	42,120	26,907	22,410	49,317		42,120	42,120	42,120	
		Establishment.										
5	5	Compounders and Dressers	490	492	245	246	491		492	492	492	
3	3	Clerks	1,092	1,092	546	546	1,092		1,092	1,092	1,092	
134	134	Servants	11,397	11,850	5,661	5,579	11,240		11,850	11,850	11,850	
5	5	Small-pox establishment	361	504	182	213	395		504	504	504	
		Total Establishment	13,250	13,938	6,634	6,584	13,218		13,938	13,938	13,938	
		Allowances.										
		Travelling allowances	1,388	1,542	677	728	1,405		1,475	1,475	1,475	
		Supplies and Services.										
		Medical stores	3,755	5,000	3,410	556	3,966		5,000	4,000	4,000	Reduced on actuals.
		Petty construction and repairs	180	.....	105	981	1,086		.....	.....	.....	
		Diet of patients	29,789	35,000	14,805	14,898	29,703		31,200	30,200	30,200	Ditto.
		Cost of country medicines ...	257	.....	151	92	243		.....	.....	.....	
		Charges for European stores ...	1,054	.....	1,054	.....	1,054		.....	.....	.....	
		Total Supplies and Services ...	35,035	40,000	19,525	16,527	36,052		36,200	34,200	34,200	
		Contingencies.										
		Rents, rates and taxes	.....	3,000	.....	8,342	8,342		4,767	4,767	4,767	
		Purchase of books and publications	.....	.....	.....	.....	.....		.....	.....	.....	
		Purchase and repair of furniture	1,698	11,800	4,477	2,724	7,201		11,800	11,800	11,800	Contract grant allotted by Inspector-General of Civil Hospitals.
		Postage charges	.....									
		Office expenses and miscellaneous	5,317									
		Total Contingencies ...	7,015	14,800	4,477	11,066	15,543		16,567	16,567	16,567	
		Total General Hospital ...	1,03,494	1,12,400	58,220	57,315	1,15,535		1,10,300	1,08,300	1,08,300	
		CAMPBELL HOSPITAL.										
		Salaries.										
1	1	Superintendent (300)	A 4,706	3,600	2,525	2,443	4,968		3,600	3,600	3,600	A—Increase due to privilege leave absence.
5	5	Assistant Surgeons (50)	2,977	3,000	1,482	1,519	3,001		3,000	3,000	3,000	
2	2	Apothecary and Assistant Apothecary (250, 100)	4,200	4,200	2,100	2,100	4,200		4,200	4,200	4,200	
		Total Salaries ...	11,253	10,800	6,107	6,062	12,169		10,800	10,800	10,800	

GRANT 24—MEDICAL—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*continued.*										
		HOSPITALS AND DISPENSARIES—*continued.*										
		PRESIDENCY HOSPITALS AND DISPENSARIES—*concluded.*										
		CAMPBELL HOSPITAL—*concld.*										
		Establishment.										
7	9	Compounders and Dressers	759	768	377	380	757		984	984	984	Increase sanctioned in Bengal Government No. 1030P, dated 14th March 1891.
		Hospital Assistants	.....									
4	4	Clerks	1,920	1,920	960	960	1,920		1,920	1,920	1,920	
133	168	Servants	11,014	11,046	5,505	5,516	11,021		13,992	13,992	13,992	Increase sanctioned in Bengal Government No. 1030P., dated 14th March 1891, and No. 185T.M., dated 1st September 1891.
		Small-pox establishment	649	800	112	119	231		800	800	800	
		Temporary establishment	.....	.....	.....	9	9					
		Total Establishment ...	14,342	14,534	6,954	6,984	13,938		17,696	17,696	17,696	
		Allowances.										
		Travelling allowances	204	350	83	.....	83		216	216	216	
		Supplies and Services.										
		Medical stores	2,412	2,000	1,850	.....	1,850		2,500	2,500	2,500	Based on actuals.
		Freight on European stores ...	218	.....	218	.....	218		.....	.....	.....	
		Petty construction and repairs	5	.....	4	.....	4		.....	.....	.....	
		Diet of patients	26,869	28,000	15,061	11,985	27,046		25,000	26,348	26,348	
		Cost of country medicines ...	294	.....	150	74	224		.....	.....	.....	
		Fishing and grazing charges ...	667	.....	336	242	578		.....	.....	.....	
		Total Supplies and Services ...	30,495	30,000	17,619	12,301	29,920		27,500	28,848	28,848	
		Contingencies.										
		Rent, rates and taxes	187	188	94	94	188		188	188	188	
		Postage charges	10	.....	5	5	10		9,000	9,000	9,000	Contract grant.
		Purchase of books and publications	.....	9,000	2,463	2,080	4,543					
		Office expenses and miscellaneous	4,444									
		Purchase and repairs of furniture	.....	.....	—40	.....	– 40		.....	.....	.....	
		Total Contingencies ...	4,641	9,188	2,522	2,179	4,701		9,188	9,188	9,188	
		Total Campbell Hospital ...	60,935	64,872	33,285	27,526	60,811		65,400	66,748	66,748	
		MOFUSSIL HOSPITALS AND DISPENSARIES—PROVINCIAL.										
		Salaries.										
1	1	Superintendent (200)	10,206	2,400	4,384	5,476	9,860		2,400	2,400	2,400	
1	1	Assistant Surgeon (150)		2,400					1,800	1,800	1,800	
1	1	Assistant Surgeon (100)		1,200					1,200	1,200	1,200	
...	...	Assistant Surgeon		.....					.....	.....	.....	
...	...	Assistant Surgeon		.....					.....	.....	.....	
5	4	Assistant Surgeons (varying from 25 to 75)		3,420					2,820	2,820	2,820	Decrease due to discontinuance of the allowance to the Assistant Surgeon attached to the Burdwan Dispensary.
25	23	Civil Hospitals Assistants ...	10,372	6,960	4,764	4,327	9,091		6,750	6,750	6,750	
				16,380								
		Deduct—Probable savings		421								
		Total Salaries ...	20,578	15,959	9,148	9,803	18,951		14,970	14,970	14,970	
		Establishment.										
5	5	Compounders and Dresser's ...	1,405	936	696	658	1,354		936	936	936	
...	...	Clerks	252	.....	189	88	277		.....	.....	.....	
16	16	Servants	2,044	2,028	1,035	1,273	2,308		2,028	2,028	2,028	
		Total Establishment	3,701	2,964	1,920	2,019	3,939		2,964	2,964	2,964	

GRANT 24—MEDICAL—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
EXPENDITURE—*continued.*										
HOSPITALS AND DISPENSARIES—*continued.*										
MOFUSSIL HOSPITALS AND DISPENSARIES—PROVINCIAL—*concluded.*										
Allowances.										
Allowances for attending educational institutions	5,169	4,200	2,593	2,522	5,115		4,200	4,500	4,500	Increased on actuals.
Travelling allowance of officers	2,737	2,000	1,422	382	1,804		2,066	3,000	3,000	
Ditto of establishment	2,320		984	842	1,826					
Total Allowance ...	10,226	6,200	4,999	3,746	8,745		6,266	7,500	7,500	
Supplies and Services.										
Medical stores	305	1,000	174	7,528	7,702		500	500	500	
Petty construction and repairs	42			61	61					
Diet and clothing of patients ...	99	500	74	30	104		500	500	500	
Cost of country medicines ...	80		41		41					
Total Supplies and Services ...	526	1,500	289	7,619	7,908		1,000	1,000	1,000	
Contingencies.										
Rents, rates and taxes	70	500	30	28	58		500	500	500	
Telegram charges	.....	500	.....	.....	.....		500	500	500	Contract grant allotted by the Inspector-General.
Postage charges	8		.....	.....	.....					
Purchase of books and publications	.....		5	5	10					
Office expenses and miscellaneous	251		66	109	175					
Total Contingencies ...	329	1,000	101	142	243		1,000	1,000	1,000	
Total Mofussil Hospitals and Dispensaries ...	35,360	27,623	16,457	23,329	39,786		26,200	27,434	27,434	
GRANT TO HOSPITALS AND DISPENSARIES—PROVINCIAL.										
Calcutta Mayo Hospital	34,000	34,000	13,500	20,500	34,000		34,000	34,000	34,000	Increase sanctioned Bengal Government No. 185, dated 1st September 1891.
Howrah General Hospital ...	3,304	5,400	2,074	2,555	4,629		5,700	5,700	5,700	
Canning Town Dispensary ...	140	120	70	50	120		120	120	120	
Banpur Dispensary in the Puri district	.....	576	.....	.....	.....		576	576	576	
Ferozepore and Bhola Dispensary	115	120	55	65	120		120	120	120	
Contai Dispensary...	330	360	180	210	390		360	360	360	
Dwarbassiny Dispensary ...	50	150	50	62	112		150	150	150	
Maldah Dispensary	75	60	45	15	60		60	60	60	
Nagary (Dacca)	124	.....	—1	.....	—1		.....	.....	.....	
Dispensaries in the Sonthal Pergunnahs	620	600	350	230	580		600	600	600	
Nasrigunge	.....	.....	.....	100	100		.....	.....	.....	
Dehree Irrigation Hospital ...	300	300	200	100	300		300	300	300	
Buxa Bhootan (in Julpigoree)...	.....	456	.....	.....	.....		456	456	456	
Cox's Bazar Dispensary	532	480	252	200	452		480	480	480	
Grants to dispensaries in Government estates	.....	600	.....	.....	.....		623	623	623	
Other dispensaries in the Presidency	.....	600	.....	.....	.....		600	600	600	
Other grants	.....	655	.....	.....	.....		655	655	655	
Total Grants to Hospitals and Dispensaries—Provincial ...	39,590	44,477	16,775	24,087	40,862		44,800	44,800	44,800	
TOTAL HOSPITALS AND DISPENSARIES—PROVINCIAL ...	3,59,803	3,70,000	1,88,779	1,89,551	3,78,330		3,79,300	3,73,500	3,77,684	
SANITATION AND VACCINATION.										
1 Sanitary Commissioner (1,500)	16,210	17,280	9,640	11,840	21,480		18,720	18,720		Increase due to the annual increment.
NUMBERS. 1891-92. / 1892-93. — *Establishment.*										
6 / 6 Superintendents (variable) ...	A48,060	44,800	25,242	23,293	48,535		45,400	45,400		Increase due to annual increment.
13 / 13 Deputy Superintendents ...	22,816	22,050	10,904	12,233	23,137		22,050	22,050		A—Includes Rs. 3,857-8 on account of pay of Deputy Sanitary Commissioner, North-Western Provinces and Oudh.
117 / 120 Vaccine Inspectors	28,841	34,265	16,249	14,493	30,742		35,285	34,265		Additional provision of Rs. 960 for three Inspectors for Behar Circle made by the Sanitary Commissioner omitted for want of sanction.
102 / 102 Vaccinators and Assistants ...	13,208	11,069	7,653	4,542	12,175		11,069	11,069		
69 / 48 Clerks	18,102	21,681	9,096	9,312	18,408		22,079	22,079		Increase partly due to increment and partly to additional provision for two peons sanctioned in Bengal Government No. 188T—M, dated 2nd September 1891.
69 / 22 Servants ...	2,523		1,304	1,332	2,636					
Temporary establishment ...	100		20	23	43					
Deduct—Probable savings ...		1,33,865 11,623						1,34,863 5,000		
Total Establishment ...	1,33,650	1,22,242	70,448	65,228	1,35,676		1,35,883	1,29,863		

GRANT 24—MEDICAL—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30th SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*continued.*										
SANITATION AND VACCINATION—*concluded.*										
Allowances.										
Hill journey allowance ...	350	600	273	320	593		600	600		
Travelling allowances	35,590	35,400	22,201	14,697	36,898		39,400	37,400		
Supplies and Services.										
Purchase of tents	.....	478	.....	.....	.....		.....	.....		
Medical stores	2,417	2,000	2,417	661	3,078		2,000	2,000		
Petty construction and repairs	4	.....	.....	.....	.....		.....	.....		
Total Supplies and Services ...	2,421	2,478	2,417	661	3,078		2,000	2,000		
Contingencies.										
Rents, rates, and taxes	1,695		910	825	1,735		3,425	3,425		
Telegram charges	111		70	107	177		.....	.....		
Postage charges	1,006		580	650	1,230		.....	.....		
Purchase and repairs of furniture	202		89	83	172		.....	.....		
Purchase of books	5		5	.....	5		350	350		
Subscription to periodicals ...	67		67	.....	67		.....	.....		Contract grant (Rs. 4,000) sanctioned in Bengal Government Resolution, dated 14th July 1891, partly taken under this head and partly under Sanitary Board.
Office expenses and miscellaneous	2,711		981	1,521	2,502		5,500	3,700		The additional provision of Rs. 1,500 over contract grant for cost of service postage lables for the use of licensed vaccinators sanctioned in Bengal Government No. 4900, dated 27th November 1891.
Total Contingencies ...	5,797	8,000	2,702	3,186	5,888		9,275	8,975		
NUMBERS. 1891-92. / 1892-93.										
Sanitary Board.										
1 / 1 Engineer (800) ...	(a) 5,693	9,600	3,200	1,600	(a) 4,800		9,600	9,600		(a) Include charges for part of the year.
Establishment.										
1 / 1 Draftsman ...	.....	600	.....	.....	.....		600	600		
1 / 1 Clerk	.....	360	.....	.....	.....		360	360		
2 / 2 Servants	.....	168	.....	.....	.....		168	168		
		1,128								
Deduct—Probable savings ...		28								
Total Establishment ...		1,100					1,128	1,128		
Travelling allowance of Engineer	.....	1,000	.....	.....	.....		2,000	1,414		Increased provision made by the Sanitary Commissioner to meet larger payments anticipated.
Contract contingencies	.....	300	.....	.....	.....		300	300		Part of contract grant—*vide* remarks above.
Total Sanitary Board ...	5,593	12,000	3,200	1,600	4,800		13,028	12,442		
TOTAL SANITATION AND VACCINATION	1,99,711	1,98,000	1,10,881	97,532	2,08,413		2,18,906	2,10,000	2,18,000	
GRANTS FOR MEDICAL PURPOSES.										
Expenses during the prevalence of epidemics	2,492	3,000	1,257	1,943	3,200					
Value of medical stores	580	.....	330	.....	330		3,000	3,000	3,000	
Calcutta Free School	.....	.....	.....	125	125					
Kidderpore St. Vincent's Home	.....	.....	.....	125	125					
Total Grants for Medical purposes	3,072	3,000	1,587	2,193	3,780		3,000	3,000	3,000	

GRANT 24—MEDICAL—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	R.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL SCHOOLS AND COLLEGE.										
		MEDICAL COLLEGE.										
		Salaries.										
1	1	Principal (1,800)	21,600	21,600	10,800	10,800	21,600		21,600	21,600	21,600	
10	10	Professors (1—1,675, 4—1,375, 1—1,250, 4—200)	1,12,374	1,08,300	54,697	50,419	1,05,116		1,10,700	1,10,700	1,10,700	Increased salary to Professor of Midwifery provided for.
		Assistant Professor of Chemistry (300)										
2	2	Demonstrator (300)	5,142	5,400	2,442	2,400	4,842		4,800	4,800	4,800	
		Assistant Demonstrators (150) ...										
		Deduct—Probable savings	.....	.....	.....	.....	.....		.....	.....	.....	
		Total salaries ...	1,39,116	1,35,300	67,939	63,619	1,31,558		1,37,100	1,37,100	1,37,100	
		Establishment.										
		Hostel for Native Ladies' establishment	870	870	435	435	870		870	870	870	
8	8	Assistants and others in the Museum	2,098	2,736	1,054	1,181	2,235		3,276	3,276	3,276	*Vide* Bengal Government No. 334, dated 5th May 1891.
5	5	Clerks	2,520	2,640	1,260	1,260	2,520		2,640	2,640	2,640	
30	31	Servants	2,064	2,169	1,044	1,062	2,106		2,265	2,265	2,265	One additional servant sanctioned in Bengal Government No. 523, dated 18th September 1890.
8	8	Pupil Dais ...	528	576	264	264	498		576	576	576	
13	13	,, Nurses ...	2,232	3,120	1,185	1,278	2,463		3,120	3,120	3,120	
		Temporary establishment ...	141	.....	102	39	141		.....	.....	.....	
		Extra establishment for dissecting season ...	1,373	495	761	551	1,312		495	495	495	
		Total Establishment ...	11,766	12,606	6,075	6,070	12,145		13,242	13,242	13,242	
		Allowances.										
		Travelling allowances	124	328	81	142	223		287	287	287	
		Supplies and Services.										
		Scholarships and stipends ...	5,512	4,300	2,856	2,622	5,478		4,800	4,800	4,800	
		Ditto to females		1,920					1,920	1,920	1,920	
		Cost of medical stores	2,966	1,000	2,647	940	3,587		2,000	2,000	2,000	
		Prizes	674	800	.....	759	759		800	800	800	
		Cost of mathematical stores ...	273	100	273		273		100	100	100	
		Other miscellaneous charges ...										
		Petty construction and repairs										
		Total Supplies and Services ...	9,425	8,120	5,776	4,321	10,097		9,620	9,620	9,620	
		Contingencies.										
		Purchase of books and publications	612	1,000	—8	447	439		1,000	1,000	1,000	
		Rents, rates and taxes	4,051	4,051	2,021	2,025	4,046		4,051	4,051	4,051	
		Postage charges	53		31	28	59					
		Telegram charges	.....		—4	15	11					
		Purchase and repair of furniture	467	4,500	335	57	392		4,500	4,500	4,500	Contract grant allotted by the Inspector-General.
		Miscellaneous	1,954		1,291	1,708	2,999					
		Total Contingencies ...	7,137	9,551	3,666	4,280	7,946		9,551	9,551	9,551	
		Total Medical College ...	1,67,568	1,65,905	83,537	78,432	1,61,969		1,69,800	1,69,800	1,69,800	
		MEDICAL SCHOOLS.										
		Salaries.										
4	4	Superintendents (3—250, 1—150)	10,362	10,200	5,218	5,920	11,138		10,200	10,200	10,200	
22	22	Teachers	65,954	53,820	32,293	32,267	64,560		54,120	54,120	54,120	
7	7	Demonstrators and Assistant Demonstrators ...		9,360					9,780	9,780	9,780	
				73,380								
		Deduct—Probable savings		27								
		Total Salaries ...	76,316	73,353	37,511	38,187	75,698		74,100	74,100	74,100	

GRANT 24.—MEDICAL—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL COLLEGE AND SCHOOLS—*concld.*										
		MEDICAL SCHOOLS—*concld.*										
		Establishment.										
2	2	Chemical Assistants	55	1,020	.....	549	549		1,020	1,020	1,020	
3	3	Anatomical Assistants	.....	1,260	.....	.....	.....		1,380	1,380	1,380	Increase due to promotion.
3	3	Injectors and taxidermists ...	544	720	260	120	380		720	720	720	
7	7	Clerks	3,688	2,880	1,865	1,884	3,749		2,880	2,880	2,880	
...	3	Matron	.....	.....	.....	.....	.....		648	648	648	Sanctioned in Bengal Government No. 14 $\frac{T}{C}$, dated 2nd June 1890.
32	32	Servants	2,845	2,478	1,589	1,208	2,797		2,478	2,478	2,478	
		Extra establishment for dissecting season ...	458	565	308	48	356		607	607	607	
		Deduct—Probable savings								9,733	9,733	
										600	600	
		Total Establishment	7,590	8,923	4,022	3,809	7,831		9,733	9,133	9,133	
		Allowances.										
		Travelling allowances	193	357	.....	92	92		207	207	207	
		Supplies and Services.										
		Scholarships and stipends ...	9,013	9,000	4,632	3,914	8,545		9,000	9,000	9,000	
		Cost of medical stores	362	600	304	471	775		500	500	500	
		Prizes	200	400	.....	252	252		500	500	500	
		Cost of mathematical stores ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Other miscellaneous charges ..	.....	.....	.....	.....	.....		.....	.....	.....	
		Petty constructions and repairs	5	.....	.....	.....	.....		.....	.....	.....	
		Total Supplies and Services ...	9,580	10,000	4,935	4,637	9,572		10,000	10,000	10,000	
		Contingencies.										
		Purchase of books	339	240	279	15	294		360	360	360	
		Rents, rates and taxes	1,677	1,700	889	789	1,678		1,700	1,700	1,700	
		Postage charges	48	2,100	23	31	54		2,100	600	600	The Inspector-General has provided Rs. 1,500 for the Cuttack, Dacca, and Patna Medical Schools over and above the contract grant of Rs. 78,000 sanctioned in Bengal Government Resolution, dated 14th July 1891, omitted for want of sanction.
		Purchase and repairs of furniture	271		199	104	303					
		Office expenses and miscellaneous	5,154	4,422	3,295	3,125	6,420		4,100	4,100	4,100	
		Total Contingencies ...	7,489	8,462	4,685	4,064	8,749		8,260	6,760	6,760	
		Total Medical Schools ...	1,01,168	1,01,095	51,153	50,789	1,01,942		1,02,300	1,00,200	1,00,200	
		Total Medical College and Schools	2,68,736	2,67,000	1,34,690	1,29,221	2,63,911		2,72,100	2,70,000	2,70,000	
		LUNATIC ASYLUMS.										
		Salaries.										
4	4	Superintendents (3—250, 150) ...	7,672	10,800	3,638	3,978	7,616		9,600	9,600	9,600	Decrease due to the appointment of a lower paid officer in the Cuttack Lunatic Asylum, *vide* Government of India No. $\frac{3}{295}$, dated 18th May 1888.
2	2	Deputy Superintendent (250) ...	6,000	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
		Deduct—Probable savings ...								15,600	15,600	
										1,500	1,500	
		Total Salaries ...	13,672	16,800	6,638	6,978	13,616		15,600	14,100	14,100	

GRANT 24.—MEDICAL—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LUNATIC ASYLUMS—*concld.*										
		Establishment.										
6	6	Native doctors ...	1,953	1,836	953	768	1,721		1,716	1,716	1,716	
1	1	Compounders and dressers ...	56	96	24	48	72		96	96	96	
4	4	Matrons ...	2,080	2,520	1,040	1,050	2,090		2,520	2,520	2,520	
5	5	Overseers ...	5,415	5,160	2,703	2,580	5,283		5,160	5,160	5,160	
6	6	Clerks	1,936	2,628	922	1,191	2,113		2,628	2,628	2,628	
64	64	Guards	18,651	5,286	9,161	8,524	17,685		5,286	5,286	5,286	Reduced with reference to Bengal Government No. $\frac{2}{8}$ L2, dated 25th September 1890.
212	196	Servants		17,616					15,936	15,936	15,936	Ditto ditto.
12	3	Temporary manufacturing establishment ...	2,707	2,160	1,356	386	1,742					
		Temporary establishment ...	.....	.....	.....	819	819		732	732	732	
				37,302						34,074	34,074	
		Deduct—Probable Savings ...		1,102						1,400	1,400	
		Total Establishment ...	32,798	36,200	16,159	15,366	31,525		34,074	32,674	32,674	
		Allowances.										
		Travelling allowance	12	100	12	11	23		86	86	86	
		Supplies and Services.										
		Petty construction and repairs	330	.....	282	954	1,236		.....	(a).....	.....	
		Cost of medical stores	229	500	198	205	403		500	500	500	
		Country medicines	86	.....	48	32	80		.....	.....	.....	
		Diet	33,248	30,000	15,801	12,211	28,012		33,000	33,000	33,000	The estimate has been raised by the Inspector-General to meet increased expenditure.
		Road expenses of lunatics ...	417	.....	119	1,639	1,758		.....	.....	.....	
		Raw materials for manufacture	19,545	30,400	11,873	8,206	20,079		.....	(a).....	.....	(a) Provision included in the contract grant.
		Total Supplies and Services ...	53,855	60,900	28,321	23,247	51,568		33,500	33,500	33,500	
		Contingencies.										
		Rents, rates, and taxes	5,686	6,000	5,633	3,298	8,931		6,500	6,500	6,500	
		Postage charges	57	.....	33	34	67		30,400	30,400	30,400	Contract grant allotted by the Inspector-General.
		Telegram charges	3	.....	1	4	5					
		Purchase of tents	.....	.....	.....	.....	.....					
		Purchase and repair of furniture	.....	.....	—26	.....	—26					
		Subscription to periodicals ..	131	.....	131	.....	131		240	240	240	
		Office expenses and miscellaneous	6,018	.....	3,334	2,607	5,941					
		Total Contingencies ...	11,895	6,000	9,106	5,943	15,049		37,140	37,140	37,140	
		Total Lunatic Asylums ...	1,12,232	1,20,000	60,236	51,545	1,11,781		1,20,400	1,17,500	1,17,500	
		LOCK-HOSPITALS.										
		Salaries.										
1	1	Superintendent (300)	3,709	3,600	2,064	1,800	3,864		3,600	3,600	3,600	
1	1	Deputy Superintendent	2,400	2,400	1,200	.....	1,200		900	900	900	Reduced with reference to Bengal Government No. 194 $\frac{T}{M}$, dated 14th September 1891.
		Total Salaries ...		6,000								
		Deduct—Probable savings ...		250								
			6,109	5,750	3 264	1,800	5,064		4,500	4,500	4,500	
		Establishment.										
		Civil Hospital Assistants	.....	.....	.....	396	396		.....	.....	.....	
2	2	Compounders and dressers ...	1,092	372	546	550	1,096		372	372	372	
1	1	Clerk	415	360	235	180	415		360	360	360	
27	27	Servants	2,162	2,880	1,053	1,106	2,159		2,880	2,880	2,880	
		Temporary establishment	527	852	266	238	504		852	852	852	
				4,464								
		Deduct—Probable savings ...		900								
		Total Establishment ...	4,196	3,564	2,100	2,470	4,570		4,464	4,464	4,464	

GRANT 24—MEDICAL—*concluded.*

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
LOCK-HOSPITALS—*concld.*										
Allowances.										
Travelling allowances	.....	36	.....	.....	.....		85	85	85	
Supplies and Services.										
Medical stores	391	300	379	5	384		400	500	500	
Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....	
Diet of patients	5,839	6,000	2,892	1,905	4,797		6,000	5,500	5,500	
Cost of country medicine ...	33	.....	16	12	28		.....	.....	.....	
Total Supplies and Services ...	6,263	6,300	3,287	1,922	5,209		6,400	6,000	6,000	
Contingencies.										
Rent, rates, and taxes	719	600	373	198	571		701	701	701	
Postage charges	17									
Purchase of books and publications	.....	750	153	135	288		750	750	750	Contract grant allotted by the Inspector-General.
Office expenses and miscellaneous	336									
Total Contingencies ...	1,072	1,350	526	333	859		1,451	1,451	1,451	
Total Lock Hospital ...	17,640	17,000	9,177	6,525	15,702		16,900	16,500	16,500	
CHEMICAL EXAMINER.										
Numbers. 1891-92. / 1892-93.										
Salaries.										
1 / 1 Chemical Examiner	13,800	13,800	6,900	6,900	13,800		13,800	13,800	13,800	
3 / 3 Assistant Chemical Examiners ...	5,027	7,800	2,700	2,700	5,400		7,800	7,800	7,800	
1 / 1 Civil Hospital Assistant	.....	840	.....	.....	.....		840	840	840	
		22,440						22,440	22,440	
Deduct—Probable savings ..		236						1,000	1,000	
Total Salaries ...	18,827	22,204	9,600	9,600	19,200		22,440	21,440	21,440	
Establishment.										
1 / 1 Clerk	3,604	480	1,812	1,816	3,628		480	480	480	
6 / 6 Servants	205	666	104	99	203		666	666	666	
Total Establishment ..	3,809	1,146	1,916	1,915	3,831		1,146	1,146	1,146	
Supplies and Services.										
Medical stores	1,288	1,000	.....	.....	.....		1,500	1,564	1,564	
Mathematical stores	23	.....	.....	.....	.....					
Freight on European stores ...	39	.....	.....	.....	.....					
Total Supplies and Services ..	1,350	1,000	1,053	319	1,372		1,500	1,564	1,564	
Contingencies.										
Postage stamps	80	.....	45	30	75		.....	.....	.....	
Telegram charges	.....	.....	−4	3	−1		.....	.....	.....	
Books and publications	.....	.....	.....	.....	.....		.....	.....	.....	
Subscription to periodicals ...	99	.....	99	.....	99		200	200	200	Contract grant allotted by the Inspector-General.
Miscellaneous	338	.....	184	113	297		650	650	650	
Total Contingencies ...	517	650	324	146	470		850	850	850	
Total Chemical Examiner ...	24,503	25,000	12,893	11,980	24,873		25,936	25,000	25,000	
Refund	523	.....	192	86	278		.....	500	500	

E. J. H. & H. P.—Reg. No. 7408C—173—15-2-92.

[FILE F $\frac{1\text{-E}}{31}$ 2]

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 25TH JANUARY 1892.

RESOLUTION No. 455F.

READ—

Memorandum from the Accountant-General, Bengal, No 453Bt., dated the 17th December 1891, submitting the estimates of the Medical Department for the year 1892-93.

RECEIPTS.

The sanctioned estimate of receipts of the Medical Department for 1891-92 is Rs. 1,50,000, which the Accountant-General has reproduced as the revised estimate for the year. The actual receipts in 1890-91 and in the twelve months ending 30th September 1891 amounted to Rs. 1,42,811 and Rs. 1,44,917 respectively. In view of these figures the revised estimate will be placed at Rs. 1,45,000, and the same figure will stand as the estimate for next year as proposed by the Accountant-General.

EXPENDITURE.

2. The revised estimate of total expenditure for the current year has been placed by the Accountant-General at Rs. 15,69,000 with reference to the actuals of the twelve months ending 30th September 1891, which amounted to Rs. 15,68,699. The cost of medical arrangements for the South Lushai Hills, which was not included in the sanctioned grant for the year, will probably amount to about Rs. 18,000, and the Sanitary Commissioner has represented that the grant for the Sanitation Department will be insufficient for the expenses of the year. To meet these charges the Lieutenant-Governor would raise the revised estimate to Rs. 15,78,000.

3. *Medical Establishment.*—The Accountant-General's estimate under this head for 1892-93 amounts to Rs. 5,94,000 against Rs. 5,51,000, the sanctioned grant for the current year, and Rs. 5,79,767, the actuals of 1890-91. The estimate for the current year does not include any provision for the establishment employed in the South Lushai Hills, which for next year is estimated at Rs. 19,548. The fluctuations in the estimate have been fully explained by the Accountant-General, and his estimate is accepted. The grant will be—

	Rs
For charges for the South Lushai Hills	19,548
Other charges of Bengal	5,74,452
Total ...	5,94,000

4. *Hospitals and Dispensaries.*—Under "Medical College Hospital" no provision appears to have been made to meet the extra allowance of Re. 1 per mensem sanctioned to 115 servants attached to the Medical College and Ezra Hospitals and the Eye Infirmary, who have hitherto had free quarters in the hospital compound. This charge amounts to Rs. 1,380, and will be entered in the budget. A further provision of Rs. 804 will be made to meet the cost of additional establishment recently applied for by the Inspector-General of Civil Hospitals in case it should be sanctioned. Under the sub-head "Diet of Patients," the Accountant-General's estimate amounts to Rs. 40,000 against Rs. 44,382, the estimate proposed by the Local Officers. The actuals in the first six months of the current year

amounted to Rs. 21,244, and the Accountant-General's estimate will be raised to Rs. 42,000. The estimates under the remaining sub-heads are accepted, and the total grant under this head will stand at Rs. 3,77,684 against Rs. 3,73,500, estimated by the Accountant-General.

5. *Sanitation and Vaccination.*—The Accountant-General has reduced the local estimate under this head from Rs. 2,18,906 to Rs. 2,10,000 with reference to the actuals of the twelve months ending 30th September 1891, amounting to Rs. 2,08,413. No provision has been made in the budget for the re-grant of savings in the allotment for the purchase of tents. The Sanitary Commissioner has applied for a re-grant of Rs. 246 on this account, and the amount will be entered in the budget. Having in view the fact that proposals for the reorganization to the Sanitary and Vaccination Departments are now under the consideration of Government, it does not appear advisable to reduce the estimate of the Local Officers to any great extent, and the total grant will be placed at Rs. 2,18,000 in round numbers.

6. The Accountant-General's estimates under the remaining heads and sub-heads are accepted. In accordance with the foregoing remarks, the grant for 1892-93 will be as follows:—

	Rs.
Medical Establishment	5,94,000
Hospitals and Dispensaries	3,77,684
Sanitation and Vaccination	2,18,000
Grants for Medical purposes	3,000
Medical Schools and Colleges	2,70,000
Lunatic Asylums	1,17,500
Lock Hospitals	16,500
Chemical Examiner	25,000
Refunds	500
	16,22,184
Deduct for rounding	184
Total ...	16,22,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Inspector-General of Civil Hospitals; the Director of Public Instruction; the Sanitary Commissioner; the Accountant-General; and the General and Municipal (Medical) Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 456-61F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 25th January 1892.

M. E. D.—Reg No. 7239C—179—26-1-92.

POLITICAL BUDGET ESTIMATE FOR 1892-93.

[FILE F $\frac{1\text{-E}}{39}$.]

No. 451Bt., dated Calcutta, the 15th December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 25.—POLITICAL.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Refugees and State prisoners	4,416	6,000	2,208	2,216	4,424	.....	1,000	.....	5,387	5,000	5,000	Estimated for by the Deputy Commissioner, Hazaribagh, on account of charges for Burmese and Munipuri detenus.
Special Political expenditure	50,623	18,000	28,467	25,140	53,607	29,000	.....	.....	12,132	47,000	(a)50,000	(a) The estimate provides for the following charges:— Rs. Salary of Mr. J. C. White, Political Agent, Guntok ... 12,000; One clerk at Rs. 50 per month ... ... 600; One interpretor at Rs. 20 per month ... ... 240; Three peons at Rs. 12 per month ... ... 432; Salary of Mr. A. W. Paul at Rs. 2,100 per month ... ... 24,192; Miscellaneous expenditure in connection with the special duty estimated by Mr. Paul (Rs. 10,000) 9,536; 47,000
Total ...	55,039	24,000	30,675	27,356	58,031	29,000	1,000	52,000	17,519	52,000	55,000	
Provincial.												
Entertainment of Envoys and Chiefs	1,433	3,000	1,111	.....	1,111	6,000	.....	.....	1,615	9,000	(b)9,000	(b) Includes Rs. 7,500 on account of political grant for the South Lushai Hills district, *vide* Government of Bengal No. 1049P, dated 16th March 1891.
Durbar presents and allowances to vakeels, &c. ...	16,780	16,000	2,804	750	3,554	1,000	.....	.....	4,600	(c)17,000	17,000	(c) Based on actuals.
Miscellaneous	3,507	3,000	2,032	1,011	3,043	.....	.....	.....	1,305	(c) 3,000	3,000	
Total ...	21,720	22,000	5,947	1,761	7,708	7,000	.....	29,000	7,520	29,000	29,000	
GRAND TOTAL ...	76,759	46,000	36,622	29,117	65,739	36,000	1,000	81,000	25,039	81,000	84,000	

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Durbar Presents and Allowances to Vakeels, &c.										
Rajshahye Commissioner ... ... Cuttack Tributary Mehals ... ... Darjeeling ... ... Presidency payments	15,450	14,800	2,504	500	3,004		2,800	15,200	15,200	
Sumptuary allowance to the vakeel of the Sikkim and Bhutan Rajahs	1,330	1,200	300	250	550		1,800	1,800	1,800	
Total Durbar Presents and Allowances to Vakeels, &c. ...	16,780	16,000	2,804	750	3,554		4,600	17,000	17,000	
Miscellaneous.										
Diet to hill tribes ... ... Postage charges ... ... Demarcation of Nepal boundary ... Ditto of Bhutan boundary Miscellaneous	.... 151 1,800 1,456	3,000	2,032	1,011	3,043		5 ..... 500 800	3,000	3,000	
Total Miscellaneous ...	3,507	3,000	2,032	1,011	3,043		1,305	3,000	3,000	

H. P.—Reg. No. 7081C—133—20-1-92.

FILE F $\frac{1\text{-E}}{39}$.

FINANCIAL DEPARTMENT

FINANCE

CALCUTTA, THE 14TH JANUARY 1892.

RESOLUTION—No. 267F.

READ—

Memorandum from the Accountant-General, No. 451Bt., dated the 15th December 1891, submitting the estimate of expenditure under the head "Political" for the year 1892-93.

The Accountant-General's estimate of Imperial charges amounts to Rs. 52,000, against Rs. 55,039 the actuals of 1890-91, and Rs. 58,031 those of the twelve months ending the 30th September 1891. The estimate will be raised to Rs. 55,000 to meet unforeseen charges.

2. Under the head of Provincial, the Accountant-General's estimate for "Entertainment of Envoys and Chiefs" amounts to Rs. 9,000. This includes a provision of Rs. 7,500 for a Political grant sanctioned for the South Lushai Hills district. A separate account of all charges connected with the administration of the South Lushai Hills is being kept with a view to a final adjustment of the charges as between Imperial and Provincial. Pending the final settlement of this question, the amount as estimated will be retained. The estimates under the remaining Provincial heads are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Political Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 268-69F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 14th January 1892.

W. LeB.—Reg. No. 6739C—133—15-1-92.

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1892-93.

[FILE F $\frac{1\text{-E}}{32}$ 1.]

No. 448Bt., dated Calcutta, the 12th December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.												
Botanic and other Public Garden Receipts.												
Botanic Garden receipts ...	1,792	2,000	1,436	445	1,881	.....	.....		1,900	2,000	2,000	Based on actuals.
Birch Hill Park at Darjeeling	1,196	2,000	934	817	1,751	.....	.....		1,500	2,000	2,000	
Miscellaneous	343	.....	343	.....	343	.....	.....		.....	.....	.....	
Total Botanic, &c., Receipts ...	3,331	4,000	2,713	1,262	3,975	.....	.....		3,400	4,000	4,000	
Cinchona Plantations ...	1,18,812	1,11,000	77,851	63,108	1,40,959	9,000	.....		1,07,000	1,20,000	1,07,000	The actuals of the first six months of the current year, Rs. 63,000 show an increase of Rs. 22,000 compared with those of the corresponding term of 1890-91 Rs. 41,000. The actuals for the 12 months ended September 1891 amount to Rs. 1,41,000, but with reference to the receipts in past years, as shown below, I take Rs. 1,20,000— Rs. 1887-88 ... 1,36 1888-89 ... 1,29 1889-90 ... 1,2 1890-91 ... 1,19
Receipts on account of Public Exhibitions and Fairs ...	.....	1,000	(—)31	.....	(—)31	.....	1,000		.....	.....	.....	
Receipts on account of experimental cultivation ...	1,656	1,000	944	2,429	3,373	1,000	.....		.....	(a)2,000	2,000	(a) Based on actuals.
Emigration fees (Act XXI of 1883)	44,318	35,000	28,403	27,394	55,797	.....	3,000		32,297	(b)32,000	32,000	(b) The Protector of Emigrants and Superintendent of Emigration states that the question of reduction of the consolidated rate is at present under the consideration of Government, and that his estimate has accordingly been based on the reduced rate to be charged. I have therefore retained his estimate.
Examination fees	1,270	1,000	1,270	3	1,273	.....	.....		.....	(c)1,000	1,000	(c) Based on actuals.
Miscellaneous	(e)8,067	1,000	7,972	(f)1,527	9,499	.....	.....		.....	(d)1,000	1,000	(d) Ditto. (e) Of this sum, Rs. 7,871 represents the credit on account of re-adjustment of charges paid in 1887-88 and 1888-89 to owners of exhibits of the late Indo-Colonial Exhibition, which originally were debited to the head "24, Scientific and other Minor Departments," but written back in 1890-91 to debit of India. (f) Of this sum Rs. 987 represents cash recoveries of previous years on account of silk experiments.
Total Provincial ...	1,77,394	1,54,000	1,19,122	95,723	2,14,845	10,000	4,000	1,87,000	1,42,697	1,60,000	1,47,000	
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Census	1,23,302	6,50,000	1,23,302	4,14,098	5,37,400	.....	6,40,000		10,000	10,000	15,000	Estimate of Superintendent of Census Operations, Bengal.
Preservation and translation of ancient manuscripts ...	6,200	6,000	3,100	3,100	6,200	200	.....		6,200	6,200	6,200	
	1,29,502	6,56,000	1,26,402	4,17,198	5,43,600	200	6,40,000	6,56,000	16,200	16,200	21,200	
PROVINCIAL.												
Provincial Museums	14,639	14,816	7,621	12,824	20,445	1,324	.....		16,140	16,140	16,140	Increase on account of temporary establishment.
Exploration of Coal, Petroleum, &c.	706	.....	354	.....	354	.....	.....		.....	.....	.....	
Donations to Scientific Societies	12,000	12,000	3,000	9,000	12,000	.....	.....		12,000	12,000	12,000	
Experimental cultivation ...	13,462	17,000	4,216	5,732	9,948	.....	.....		17,000	17,000	19,500	
Cinchona plantations	1,01,762	1,08,380	56,663	54,424	1,11,087	.....	2,996		1,04,884	1,05,384	1,05,384	Decrease on account of low estimate for temporary establishment.
Public exhibitions and fairs ...	1,953	2,350	(—)5,859	115	(—)5,744	.....	.....		2,350	2,350	2,350	
Veterinary charges	.....	.....	.....	.....	.....	.....	.....		.....	.....	15,000	
Botanic and other Public Gardens	1,07,449	1,05,000	59,545	52,164	1,11,709	.....	543		1,04,457	1,04,457	1,04,457	
Emigration	22,261	22,000	11,264	10,383	21,647	.....	.....		29,679	22,000	22,000	
Census	.....	1,700	(—)3,214	.....	(—)3,214	.....	.....		1,700	1,700	1,700	
Registration of railway traffic	2,718	4,400	2,010	2,190	4,200	.....	.....		.....	4,400	4,400	
Registration of river and road-borne traffic	17,791	17,100	7,930	9,302	17,232	800	.....		16,033	17,900	17,900	*Vide* details.
Provincial statistics	182	.....	182	663	845	2,000	.....		.....	2,000	2,490	
Examinations	2,035	2,000	518	1,178	1,696	18	.....		318	2,018	2,018	
Miscellaneous	.....	154	.....	.....	.....	.....	154		.....	.....	.....	
Refunds	186	100	160	70	230	151	.....		.....	251	251	
Total Provincial ...	2,97,048	3,07,000	1,44,390	1,58,045	3,02,435	4,293	3,693	3,07,000	3,04,561	3,07,600	3,25,500	
Total ...	4,26,550	9,63,000	2,70,792	5,75,243	8,46,035	4,493	6,43,693	9,63,000	3,20,761	3,23,800	3,46,700	

Scientific and other Minor Departments Budget Estimate for 1892-93—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Exploration of Coal, Petroleum, &c.	706	.....	354	.....	354		.....	.....	.....	
		PROVINCIAL.										
		PROVINCIAL MUSEUMS.										
		Salaries.										
1	1	Assistant Curator Rs. (600) ...	6,200	6,720	3,120	3,320	6,440		7,200	7,200	7,200	Increase due to increment.
		Establishment.										
5	5	Clerks (on less than Rs. 200) ...	3,145	3,360	1,585	2,316	3,901		3,360	3,360	3,360	
16	16	Servants	1,633	1,596	786	796	1,582		1,596	1,596	1,596	
		Temporary establishment ...	.....	.....	.....	.....	.....		1,200	1,200	1,200	Sanctioned as a temporary measure in Government of Bengal, No. 36 T/12, dated 29th July 1891. It rests with Government to pass orders as to whether the provision on this account should be made in 1892-93.
		Total Establishment ...	4,778	4,956	2,371	3,112	5,483		6,156	6 156	6,156	
		Supplies and Services.										
		Collections of specimens ...	.....		.....	5,000	5,000					
		Cost of stores	.....		.....	.....	.....					
		Contingencies.		3,140					2,784	2,784	2,784	
		Rents, rates, and taxes	.....		.....	.....	.....					
		Postage charges	.....		.....	.....	.....					
		Books	12		12	.....	12					
		Office expenses and miscellaneous	2,790		2,118	1,392	3,510					
		Total Supplies and Services and Contingencies	2,802	3,140	2,130	6,392	8,522		2,784	2,784	2,784	
		Total Provincial Museums ...	13,780	14,816	7,621	12,824	20,445		16,140	16,140	16,140	
		DONATIONS TO SCIENTIFIC SOCIETIES.										
		Agri-Horticultural Society ...	6,000	6,000	.....	6,000	6,000		6,000	6,000	6,000	
		Allowance to Asiatic Society for standard and useful works	6,000	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
		Total Donations to Scientific Societies	12,000	12,000	3,000	9,000	12,000		12,000	12,000	12,000	
		EXPERIMENTAL CULTIVATION.										
		Experimental farms	.....	.....	.....	164	164		.....	.....	.....	
		Agricultural experiments ..	9,321	12,000	4,216	2,828	7,044		12,000	12,000	12,000	Estimate of the Director of the Land Records and Agriculture Rs. 12,000 for agricultural experiments, including farms, and Rs. 5,000 for silk experiments. The Director remarks that an additional sum of Rs. 2,500 should be provided for if the Government of India does not contribute the required amount.
		Silk experiment	5,000	5,000	.....	2,740	2,740		5,000	5,000	7,500	
		Total Experimental Cultivation	14,321	17,000	4,216	5,732	9,948		17,000	17,000	19,500	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1892-93—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CINCHONA PLANTATIONS.										
		PLANTATION ACCOUNT.										
		Salaries.										
1	1	Deputy Superintendent including pony allowance										
1	1	First Assistant, including pony allowance ...		9,960					9,960	9,960	9,960	
1	1	Second Assistant, including pony allowance ...		3,900					4,140	4,140	4,140	
1	1	Third Assistant, including pony allowance ...	18,165	3,420	9,405	10,428	19,833		3,660	3,660	3,660	Increase due to increments.
1	1	Fourth Assistant, including pony allowance		2,220					2,460	2,460	2,460	
1	1	Fifth Assistant, including pony allowance ...		2,220					2,460	2,460	2,460	
				1,800					1,800	1,800	1,800	
		Total salaries ...	(*a*)18,165	23,520	9,405	10,428	19,833		24,480	24,480	24,480	(*a*) Decrease due to the absence on leave of the first Assistant for seven months, and to the deputation of the fourth Assistant for three months, the vacancies created not having been filled up, and to the appointment of the fifth Assistant having been vacant for the whole year, and also to the adjustment of pony allowance under "Allowances."
		Establishment.										
		Clerks	7,404	3,624	4,530	3,057	7,587		3,912	(*b*)3,912	3,912	(*b*) Increase due to increments.
		Native establishment for plantations		2,940					2,940	2,940	2,940	
		Temporary establishment ...	34,937	34,400	17,594	14,178	31,772		30,156	(*c*)30,156	30,156	(*c*) Estimate of the Superintendent, Cinchona Cultivation in Bengal, retained.
		Total Establishment ...	42,341	40,964	22,124	17,235	39,359		37,008	37,008	37,008	
		Allowances.										
		House allowance to Superintendent at Darjeeling ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Travelling allowance	(*d*)1,719	300	1,119	298	1,417		300	300	300	(*d*) Includes pony allowance provided for under "Salaries."
		Total Allowances ...	1,719	300	1,119	298	1,417		300	300	300	
		Supplies and Services.										
		Cost of medical stores	35	.....	.....	.....	.....		.....	.....	.....	
		Freight on stores	108	.....	102	29	131		.....	.....	.....	
		Charges for Europe stores ...	1,620	.....	1,392	99	1,491		.....	.....	.....	
		Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....	
		Keep of ponies	.....	900	.....	.....	.....		900	900	900	
		Total Supplies and Services ...	1,763	900	1,494	128	1,622		900	900	900	
		Contingencies.										
		Rents, rates and taxes	34	.....	.....	4	4		.....	.....	.....	
		Postage charges	277	200	175	.....	175		200	200	200	
		Repair of furniture	.....	.....	.....	1	1		.....	.....	.....	
		Office expenses' and miscellaneous	5,112	5,000	1,698	5,394	7,092		4,500	5,000	5,000	Based on actuals.
		Telegram charges	.....	.....	.....	120	120		.....	.....	.....	
		Total Contingencies ...	5,423	5,200	1,873	5,519	7,392		4,700	5,200	5,200	
		Total Plantation Account ...	69,411	70,884	36,015	33,608	69,623		67,388	67,888	67,888	
		MANUFACTURING ACCOUNT.										
		Salaries.										
1	1	Quinologist (Rs. 200)	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
		Establishment.										
		Native establishment for Quinologist (temporary establishment of labourers)	.....	.....	.....	.....	.....		.....	.....	.....	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1892-93 *continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 31st September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
CINCHONA PLANTATIONS—*concld.*										
MANUFACTURING ACCOUNT—*concld.*										
Allowances.										
Travelling allowance	.....	296	.....	.....	.....		296	296	296	
Supplies and Services.										
Charges for Europe stores ...	4,586	3,500	3,600	.....	3,604		3,500	3,500	3,500	
Freight for stores	212	.....	210	52	262					
Laboratory and manufacturing charges	8,155	8,500	6,919	4,825	11,882		8,400	8,400	8,400	
Chemicals and appliances for analysis	.....*	22,600		138			22,600	22,600	22,600	Based on working 3,00,000lbs. of bark by cold oil process, viz —
Total Supplies and Services ...	12,953	34,600	10,733	5,015	15,748		34,500	34,500	34,500	Two hundred barrels fusel oil at Rs. 80 per barrel ... ... 16,000 One hundred cases kerosine-oil per month, including carriage 1,200 cases at Rs. 5-8 per case ... 6,600 Total ... 22,600
Contingencies.										
Telegram charges	15	.....	.....	.....	.....		.....	.....	.....	
Postage charges...	200	200	.....	100	100		300	300	300	
Rents, rates, and taxes	.....	.....	(—)667	50	(—)617		.....	.....	.....	
Miscellaneous	16,783	.....	9,382	14,451	23,833		.....	.....	.....	* Actuals included under Miscellaneous.
Total contingencies ...	16,998	200	8,715	14,601	23,316		300	300	300	
Total Manufacturing Account	32,351	37,496	20,648	20,816	41,464		37,496	37,496	37,496	
Total Cinchona Plantations ...	1,01,762	1,08,380	56,663	54,424	1,11,087		1,04,884	1,05,384	1,05,384	
PUBLIC EXHIBITIONS AND FAIRS.										
Donation to Chota Nagpore Fair	1,162	.....	700	.....	700		.....	.....	.....	Estimate of the Director of Land Records and Agriculture Rs. 2,000 contribution to Agriculture Exhibitions and Rs. 350 fixed contributions to certain fairs.
Ditto Chaybassa Fair ...		200					200	200	200	
Ditto Tiralya ,, ...		100					100	100	100	
Ditto Julpesh ,, ...		50					50	50	50	
Ditto Sonepore ,, ...		.....					.....	.....	.....	
Charges on account of Public Exhibitions	791	2,000	(—)6,559	115	(—)6,444		2,000	2,000	2,000	
Total Public Exhibitions and Fairs	1,953	2,350	(—)5,859	115	(—)5,744		2,350	2,350	2,350	
BOTANIC AND OTHER PUBLIC GARDENS.										
ROYAL BOTANIC GARDENS AT SHIBPORE.										
Numbers. 1891-92. 1892-93.										
Salaries.										
1 1 Superintendent (Rs. 1,600)	19,200	19,200	9,600	10,942	20,542		19,200	19,200	19,200	
1 1 Curator of the Garden (Rs. 270)	12,080	3,000	6,890	5,872	12,762		3,240	3,240	3,240	Increase due to increment.
1 1 Curator for Herbarium (Rs. 600)		7,200					7,200	7,200	7,200	
1 1 Assistant Curator (Rs. 170) ...		1,800					2,040	2,040	2,040	Increase due to increment.
Total Salaries ...	31,280	31,200	16,490	16,814	33,304		31,680	31,680	31,680	
Establishment.										
Native overseer... Clerks	3,300	.....	.....	.....	.....		.....	.....	.....	
		1,668	120	607	726		1,764	1,764	1,764	Increase due to increments.
Native establishment	14,235	13,987	8,585	8,506	17,091		13,987	13,987	13,987	Estimate of the Superintendent Royal Botanic Gardens, retained.
Temporary establishment ...		3,500					3,500	3,500	3,500	
Total Establishment ...	17,535	19,155	8,705	9,113	17,818		19,251	19,251	19,251	
Allowances.										
Travelling allowances ...	975	500	.....	.....	.....		500	500	500	

Scientific and other Minor Departments Budget Estimate for 1892-93—*continued.*

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 Months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANIC AND OTHER PUBLIC GARDENS—*concld.*										
Royal Botanic Gardens Shibpore—*concld.*										
Supplies and Services.										
Garden improvement	.....	5,789	.....	.....	.....		2,500	2,500	2,500	
Medical stores	235	.....	235	4,304	4,539					
Manure	460	.....	460	.....	460					
Repairs of roads	12,066	6,280	8,311	.....	8,311		7,000	7,000	7,000	
Maintaining steam pumps for garden tanks	.....	.....	.....	.....	.....					
Stores from England	1,112	.....	1,053	.....	1,053		.....	.....	.....	
Freight on Europe stores ...	1,087	.....	735	54	789		.....	.....	.....	Estimate of the Superintendent, Royal Botanic Gardens, retained.
Petty construction and repairs	905	.....	905	.....	905		.....	.....	.....	
Charges for collection and distribution of seeds	253	7,800	33	45	78					
Charges for collection and distribution of plants	224		151	.....	151		8,800	8,800	8,800	Includes provision for Botanical Survey.
Expenses for Herbarium ...	7,053	.....	3,215	5,436	8,651					
Library charges	1,647	1,500	1,636	274	1,910		1,500	1,500	1,500	
Total Supplies and Services ...	25,042	21,369	16,734	10,113	26,847		19,800	19,800	19,800	
Contingencies.										
Postage charges	260	259	60	100	160		359	359	359	
Telegram charges	7	.....	5	9	14		.....	.....	.....	
Office expenses and miscellaneous	2,488	2,957	2,070	1,537	3,607		2,957	2,957	2,957	
Books and periodicals	119	.....	119	.....	119		.....	.....	.....	
Total Contingencies ...	2,874	3,216	2,254	1,646	3,900		3,316	3,316	3,316	
Total Royal Botanic Gardens at Shibpore	77,706	75,440	44,183	37,686	81,869		74,547	74,547	74,547	
Grants to Public Gardens.										
Grant to Zoological Gardens ...	20,000	20,000	10,000	10,000	20,000		20,000	20,000	20,000	
Grant to Monghyr Public Garden	300	300	150	150	300		300	300	300	
Grant to Birch Hill Park at Darjeeling	1,210	1,500	714	587	1,301		1,500	1,500	1,500	
Total Grants to Public Gardens	21,510	21,800	10,864	10,737	21,601		21,800	21,800	21,800	
Botanic Garden at Darjeeling.										
Establishment.										
Head gardener (Rs. 230) ...	2,860	2,760	1,380	1,380	2,808		2,760	2,760	2,760	
Plant collectors	294	300	48				350	350	350	The estimate of the Superintendent, Royal Botanic Gardens and Lloyd Botanic Garden, retained.
Gardeners and coolies	894	2,896	256	516	772		3,196	3,196	3,196	
Blacksmith and carpenters ...	168	.....	116	96	212		384	384	384	
Temporary establishment ...	1,736	.....	1,051	890	1,941		.....	.....	.....	
Total establishment ...	5,952	6,340	2,851	2,882	5,733		6,690	6,690	6,690	
Supplies and Services.										
Purchase and carriage of plants and seeds	.....	600	.....	156	156		600	(a) 600	600	(a) The actuals on these accounts have been adjusted in 1890-91 under "Miscellaneous."
Frames, &c.	.....	.....	.....	45	45		.....	.....	.....	
Tools and other contingencies	.....	500	.....	115	115		500	(a) 500	500	
Feed and keep of pony	.....	300	.....	75	75		300	300	300	
Charges for Europe stores ...	294	.....	289	.....	289		.....	.....	.....	
Freight on ditto ...	9	.....	9	1	10		...	.....	.....	
Total Supplies and Services ...	303	1,400	298	392	690		1,400	1,400	1,400	
Contingencies.										
Rents, rates, and taxes	.....	.....	.....	36	36		.....	.....	.....	
Postage charges	10	20	3	8	11		20	20	20	
Miscellaneous	1,968	.....	1,346	423	1,769		.....	.....	.....	
	1,978	20	1,349	467	1,816		20	20	20	
Total Botanic Garden at Darjeeling	8,233	7,760	4,498	3,741	8,239		8,110	8,110	8,110	
Total Botanic and other Public Gardens	1,07,449	1,05,000	59,545	52,164	1,11,759		1,04,457	1,04,457	1,04,457	

Scientific and other Minor Departments Budget Estimate for 1892-93—*continued.*

Heads and Items.	Actuals, 1890-91.	Budget, estimate 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EMIGRATION.										
Charges under Act XXI of 1883.										
Refunds	.....	189	.....	33	33		.....	.....	.....	
Numbers. 1891-92. / 1892-93.										
Salaries.										
1 / 1 Protector of Emigrants (⅔ths salary of Rs. 14,400 (a) ...	8,337	8,640	4,017	3,800	7,817		8,640	8,640	8,640	
1 / 1 Medical Inspector	2,412	2,400	1,212	1,023	2,235		2,400	2,400	2,400	
1 / 1 Personal Assistant (⅔ths salary of Rs. 4,800) (a)	2,880	2,880	1,440	1,440	2,880		2,880	2,880	2,880	
Total Salaries ...	13,629	13,920	6,669	6,263	12,932		13,920	13,920	13,920	
Establishment.										
13 / 13 Clerks	4,769	7,920	2,393	2,342	4,735		7,920	7,920	7,920	
10 / 10 Servants	531	828	283	313	596		828	828	828	
		8,748					8,748	8,748	8,748	
Deduct—⅔ths charged under Inland Labour Transport, Local		3,499						3,499	3,499	
Total Establishment ...	5,300	5,249	2,676	2,655	5,331		8,748	5,249	5,249	
Allowances.										
Pension and leave allowance at 25 per cent.	.....	.....	.....	.....	.....		4,192	.....	.....	
Travelling allowances	841	720	356	400	756		720	720	720	
Allowance to clerks for cooly register	167	200	95	98	193		200	200	200	
Total allowances ...	1,008	920	451	498	949		920	920	920	
Contingencies.										
Rents, rates, and taxes	1,008	1,008	504	504	1,008		1,008	1,008	1,008	
Books	36	.....	36	.....	36		.....	.....	.....	
Postage charges	107	128	53	10	63		128	128	128	
Office expenses and miscellaneous	1,153	586	855	425	1,275		763	775	775	
Subscription to periodicals ...	20	.....	20	.....	20		.....	.....	.....	
Total Contingencies ...	2,324	1,722	1,468	934	2,402		1,899	1,911	1,911	
Total Emigration ...	22,261	22,000	11,264	10,383	21,647		29,679	22,000	22,000	
CENSUS.										
Numbers. 1891-92. / 1892-93.										
Establishment.										
3 / 3 Clerks 1 on Rs. 50 and 2 on Rs. 30 each	.....	1,320					1,320	1,320	1,320	
... / ... Temporary establishment ...	.....	300					300	300	300	
Total Establishment ...	.....	1,620					1,620	1,620	1,620	
Contingencies.										Estimate of Superintendent, Census Operations, Bengal.
Postage charges	.....	.....					.....	.....	.....	
Miscellaneous	.....	.....					.....	.....	.....	
Total Contingencies ...	.....	80					80	80	80	
Total Census ...	.....	1,700	(—)3,214		(—)3,214		1,700	1,700	1,700	
REGISTRATION OF RAILWAY TRAFFIC.										
Contribution to Railway Companies for traffic returns ...	2,718	4,400	2,010	2,190	4,200		.....	4,400	4,400	

(a) ⅔ charged under Inland Labor Tarnsport, "Local."

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1892-93—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
REGISTRATION OF RIVER AND ROAD-BORNE TRAFFIC.										
FOREIGN FRONTIER ROAD TRAFFIC.										
NUMBERS. 1891-92. 1892-93.										
Establishment.										
Clerk and mohurirs ..		6,984					7,304	7,104	7,104	Increase due to the increase of pay to the Registration Mohurir at Julpaigori, *vide* Bengal Government order No. 3184, dated 9th July 1891, and to increment to the Mohurir at Cona in Darjeeling.
Peons ...		600					600	600	600	
Temporary establishment ..		380					270	(*a*) 470	470	(*a*) Increase due to the opening of an additional registering station at Pathewada in the Arrareah sub-division in Purneah for six months from 1st December to 31st May, at a cost of Rs. 16 per month.
Total Establishment ...		7,964					8,174	8,174	8,174	
Supplies and Services.										
Petty construction and repairs		329					392	392	392	
Contingencies.										
Rents, rates, and taxes ...		.....					.....	.....	.....	
Office expenses and miscellaneous		322					328	328	328	
Total Contingencies ...		322					328	328	328	
Total Foreign Frontier Road Traffic		8,615					8,894	8,894	8,894	
INTERNAL RIVER AND ROAD-BORNE (OTHER THAN RAIL-BORNE) TRAFFIC.										
NUMBERS. 1891-92. 1892-93.										
Establishment.										
Clerks and mohurirs ...		4,460					4,620	4,860	4,860	Increase due to the inclusion of the provision of the Traffic Registration Mohurir at Chittagong adjusted under this head and provided for by the Collector of Customs, Chittagong, under River-borne establishment.
Boats		360					360	360	360	
Peons		1,152					1,152	1,152	1,152	
Total Establishment ...		5,972					6,192	6,372	6,372	
Supplies and Services.										
Petty construction and repairs		500					690	607	607	
		500					690	607	607	
Contingencies.										
Contributions		1,680					.....	1,680	1,680	
Rents, rates, and taxes ...		57					57	57	57	
Office expenses and miscellaneous		276					290	290	290	
Total contingencies ...		2,013					347	2,027	2,027	
Total Internal River and Road-borne Traffic ...		8,485					7,139	9,006	9,006	
Total Registration of River and Road-borne Traffic...	17,701	17,100	7,930	9,302	17,232		16,033	17,900	17,900	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1892-93—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL STATISTICS.										
Charge for ethnographical researches	.....	.....	.....	.....	.....		.....	.....	400	
Establishment.										
Clerks	.....	.....	.....	645	645		.....	1,800	1,800	*Vide* Bengal Government order No. $\frac{E}{1}$ 6, dated 14th January 1890, and No. 903, dated 14th February 1891.
Servants	182	.....	182	.....	182		.....	84	84	Sanctioned, *vide* Bengal Government order No. 5078, dated 30th November 1891.
Contingencies.										
Telegram charges	.....	.....	.....	.....	.....		.....	} 100	100	Sanctioned as a contingent grant for 1891-92, *vide* Bengal Government order No. 673, dated 30th January 1891.
Office expenses	.....	.....	.....	.....	.....		.....			
Miscellaneous	.....	.....	.....	.....	.....		.....			
Postage charges	.....	.....	.....	18	18		.....	16	16	
Total ...	182	.....	182	663	845		.....	2,000*	2,400	* For the Office of the Registrar-General of Births, Deaths and Marriages adjusted under Provincial statistics.
EXAMINATIONS.										
CENTRAL EXAMINATION COMMITTEE.										
NUMBERS. 1891-92. 1892-93.										
Establishment.										
1 1 Clerk	} 103	{ 150	.....	96	96		150	150	150	
2 2 Servants ...		{ 68	.....	7	7		68	68	68	
Total Establishment ...	103	218	.....	103	103		218	218	218	
Supplies and Services.										
Remuneration to Examiners	1,844	1,682	473	1,035	1,508		.....	1,700	1,700	Based on actuals.
Contingencies.										
Telegram charges	16	.....	10	14	24		} 100	100	100	
Postage charges	46	} 100	{ 21	15	36					
Office expenses and miscellaneous	26		{ 14	11	25					
Total Contingencies ...	88	100	45	40	85		100	100	100	
Total Examinations ...	2,035	2,000	518	1,178	1,696		318	2,018	2,018	
REFUNDS.										
Refunds	180	100	160	70	230		.....	251	251	
MISCELLANEOUS.										
Miscellaneous	.....	154	.....	.....	.....		.....	.....	.....	

W S.—Reg. No. 6301C- 217—18-1-92.

[FILE F $\frac{1\text{-E}}{32}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 15TH JANUARY 1892.

RESOLUTION No. 292F.

READ—

Memorandum from the Accountant-General, Bengal, No. 448Bt., dated the 12th December 1891, submitting the estimates of receipts and expenditure under the head "Scientific and other Minor Departments" for the year 1892-93.

RECEIPTS.

The Accountant-General has raised the local estimate of receipts for 1892-93 under "Cinchona Plantations" from Rs. 1,07,000 to Rs. 1,20,000 in view of the actuals of 1890-91 and those of the twelve months ending 30th September 1891, amounting to Rs. 1,18,812 and Rs. 1,40,959 respectively. The actual collections of the first eight months of the current year show, however, a decrease of nearly Rs. 10,000 as compared with those of the corresponding period of last year, and the local estimate, which is based on the diminished demand for cinchona febrifuge, and on the reduction in its selling price from Rs. 14 to Rs. 10, will accordingly be retained. The variations under the remaining heads have been explained by the Accountant-General, and his figures are accepted. The total estimate of receipts will, therefore, stand at Rs. 1,47,000 against Rs. 1,60,000 as estimated by the Accountant-General.

EXPENDITURE.

2. The Accountant-General's estimate of the total Imperial expenditure under this head for 1892-93 is Rs. 16,200 against Rs. 6,56,000, the sanctioned grant for the current year. These figures include Rs. 10,000 and Rs. 6,50,000, respectively for Census charges. The Provincial Superintendent of Census Operations has now submitted an estimate of expenditure amounting to Rs. 15,000 for the year 1892-93, and a revised estimate of Rs. 5,56,000 for the current year. These figures will be accepted, and the revised estimate of Imperial expenditure for the current year, and the budget estimate for next year, will stand at Rs. 5,62,000 and Rs. 21,200 respectively.

3. The Accountant-General's estimate of Provincial expenditure for 1892-93 amounts to Rs. 3,07,600 against Rs. 3,07,000, the sanctioned grant for the current year, and Rs. 2,97,048 the actuals of 1890-91. Under the head "Experimental cultivation," the Accountant-General has provided Rs. 5,000 on account of silk experiments. The Government of India have discontinued the Imperial grant of Rs. 2,500 for sericultural experiments in Bengal, and the amount will be included in the budget. Under the head "Public Exhibitions and Fairs," the Accountant-General has provided Rs. 2,350, which is the same as the sanctioned grant for the current year. In the estimate no provision has been made for the maintenance of the "Veterinary School and Hospital," for the construction of which a donation of Rs. 30,000 has been received from Babu Shewbux Bagla. The cost of maintaining this institution is estimated by the Director of the Department of Land Records and Agriculture at Rs. 15,252 rising to Rs. 18,252. A provision of Rs. 15,000 will accordingly be made in the estimate. The sum of Rs. 400 has been added under Provincial statistics to meet the cost of ethnographic enquiries.

4. Full explanation has been furnished by the Accountant-General of the variations under the remaining heads, and his figures are accepted. The total grant will stand as follows:—

Imperial.

	Rs.
Census	15,000
Preservation and translation of ancient manuscripts ...	6,200
Total Imperial ...	21,200

Provincial.

	Rs.
Provincial Museums	16,140
Donations to Scientific Societies	12,000
Experimental Cultivation	19,500
Cinchona Plantations	1,05,384
Public Exhibitions and Fairs ...	2,350
Veterinary charges	15,000
Botanic and other Public Gardens	1,04,457
Emigration	22,000
Census	1,700
Registration of Railway Traffic	4,400
Registration of River and Road-borne Traffic ...	17,900
Provincial Statistics	2,400
Examinations	2,018
Refunds	251
Total Provincial ...	3,25,500
GRAND TOTAL ...	3,46,700

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal; to the Secretary, Board of Revenue; to the Inspector-General of Registration; to the Protector of Emigrants; to the Superintendent of Census Operations in Bengal; to the Superintendent of the Royal Botanic Gardens and Cinchona Plantations; to the Honorary Secretary to the Trustees of the Indian Museum; to the Director of the Department of Land Records and Agriculture; to the Conservator of Forests; and to the General, Revenue, and Statistical Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secy. to the Govt. of Bengal.

Nos. 293—304F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 16*th January* 1892.

W. F A.—Reg. No. 6981C—223—18-1-92.

ESTIMATE FOR TERRITORIAL AND POLITICAL PENSIONS.

[FILE F $\frac{1\text{-E}}{37}$ 1.]

No. 430Bt., dated Fort William, the 3rd December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

TERRITORIAL AND POLITICAL PENSIONS BUDGET ESTIMATE FOR 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	Firt six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Territorial and Political Pensions...	12,46,855	12,39,000	6,14,403	6,28,360	12,42,763	.....	31,000	.....	.....	12,08,000	12,08,000	*Vide* details.
Total ...	12,46,855	12,39,000	6,14,403	6,28,360	12,42,763	.....	31,000	12,39,000	.....	12,08,000	12,11,000	

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TERRITORIAL AND POLITICAL PENSIONS.										
Nizamut Family.										
Exceeding Rs. 5,000 per annum—										
Hossein Ali Mirza Syud Alikudr Bahadur, the Nawab of Murshidabad (including the grant for repairs.)	2,30,000	2,30,000						2,30,000	2,30,000	
Ali Mirza (paid in England by bills on Calcutta.)	25,000	10,000						10,000	10,000	
Nazarut Ali (paid in England by bills on Calcutta.)		10,000						10,000	10,000	
Asad Ali Mirza...	15,000	15,000						15,000	15,000	
Syud Bakar Mirza	10,000	10,000						10,000	10,000	
Syud Daood Mirza Anjam Kudr.	10,000	10,000						10,000	10,000	
Syud Furhad Mirza Kaus Kudr.	10,000	10,000						10,000	10,000	
Hossein Ali Mirza	25,000	25,000						25,000	25,000	
Iskunder Ali Mirza	15,000	15,000						15,000	15,000	
Syud Jaffer Mirza	10,000	10,000						10,000	10,000	
Syud Kaikus Mirza Hatem Kudr.	10,000	10,000						10,000	10,000	
Syud Khakun Mirza Dara Kudr.	9,167	10,000	3,08,317	3,30,943	6,39,260	.....	.....	10,000	10,000	Based on actual claims taken from the registers of this office. It takes into account transfers and lapses by the death of life grantees.
Syud Mohamed Toki Mirza Surya Kudr.	10,000	10,000						.....	.....	
Syud Nasar Ali Mirza Falak Kudr.	10,000	10,000						10,000	10,000	
Wahid Ali Mirza	10,000	10,000						10,000	10,000	
Nawab Shahoon Nissa Begum	36,000	36,000						36,000	36,000	
Nawab Raisoon Nissa Begum	99,821	99,822						99,822	99,822	
Nawab Azum Ali Khan (inlcuding ground rent, Kharkhajat, and Tehwarat expenses, servants' wages and the pensions of certain members of his family.)	56,320	56,320						56,320	56,320	
Mohamed Zynul Abdeen Khan Bahadoor.	15,923	15,924						15,924	15,924	
Nawab Syud Sultan Gaitera Begum.	13,440	13,440						13,440	13,440	
Syud Mozuffer Ali	10,112	10,112						10,112	10,112	
Not exceeding Rs. 5,000 per annum.	1,35,197	1,36,500	71,150	66,786	1,37,936	.....	.....	1,30,475	1,35,475	
Marriage grants	200	1,000	200	.....	200	.....	.....	.....	.....	
Total Nizamut Pensions ...	7,66,180	7,64,118	3,79,667	3,97,729	7,77,396	.....	.....	7,47,093	7,52,093	

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Oudh Family.										
Exceeding Rs. 5,000 per annum.										
Funeral expenses	2,500	.....						.....	.....	
Nawab Badshah Mehal Shahiba	7,200	7,200						7,200	7,200	
Nawab Rownak Ara (Aktar Mehal Sahiba)	7,200	7,200						7,200	.....	
Ahid Ali Bahadoor (Prince Kumar Kudr)	48,000	48,000						48,000	48,000	
Assmon Jah Bahadoor ...	13,800	13,800						13,800	13,800	
Jam Jah Ali " ...	10,200	10,200						10,200	10,200	
Mohamed Jozee " ...	6,000	6,000						6,000	6,000	
Mohamed Jalal " ...	6,000	6,000						6,000	6,000	
Mohamed Baber " ...	6,000	6,000						6,000	6,000	
Mohamed Askarie " ...	6,000	6,000						6,000	6,000	
Mohamed Ibrahim Ali Bahadoor	6,000	6,000						6,000	6,000	
Kazim Hossein Bahadoor (Tazit Moolook)	6,000	6,000						6,000	6,000	
Kam Buksh Bahadoor	6 000	6,000						6,000	6,000	
Mohamed Ali Mirza Bahadoor	6,000	6,000						6,000	6,000	Based on actual claims taken from the registers of this office. It takes into account transfers and lapses by the death of life grantees.
Masood Ali Bahadoor	258	.....	94,350	92,200	1,86,550	.....	.....	.....	.....	
Mahomed Reza Ali Babadoor (Sultan Mirza)	6,000	6,000						6,000	6,000	
Ali Hossein Bahadoor (Sirdar Mirza)	6,000	6,000						.....	.....	
Aboo Torab Bahadoor (Farook Mirza)	6,000	6,000						6,000	6,000	
Mohamed Asghar Bahadoor ...	6,000	6,000						6,000	6,000	
Mohamed Naki Ali Bahadoor (Dilwar Jah)	6,000	6,000						6,000	6,000	
Kazim Hossein Bahadoor (Mohamed Kurshid) ...	6,000	6,000						6,000	6,000	
Mohamed Hossein Bukur Bahadoor (Kamvab Mirza)	6,000	6,000						6,000	6,000	
Sarir Ara Zainub Begum ...	500	.....						.....	.....	
Abul Ali Bahadoor (Dorojab Mirza)	6,000	6,000						6,000	6,000	
Mohamed Hossein Bahadoor (Aktarjah Mirza)	6,200	6,000						6,000	6,000	
Not exceeding Rs. 5,000 per annum	1,56,890	1,53,530	75,124	73,555	1,48,679	.....	.....	525	443	Added for rounding the total of the estimate.
arriage grants	5,000	.....	2,000	.....	2,000	.....	.....	1,47,380	1,53,360	
Total Oudh Pensions ...	3,53,748	3,41,930	1,71,474	1,65,755	3,37,229	.....	.....	3,30,305	3,28,305	
Mysore Family.										
Exceeding Rs. 5,000 per annum —Fatihah allowance	379	.....	.....	.....	.....	.....	.....	.....		
Not exceeding Rs. 5,000 per annum	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total Mysore Family ..	379	.....	.....	.....	.....	.....	.....	.....	.....	
Other Pensions.										
Chitpore Family.										
Exceeding Rs. 5,000 per annum—										
Syud Asgar Ali	8,670	8,670	8,460	7,353	15,822	.....	.....	8,670	8,670	
Syud Ahmad Ali	5,847	8,670						8,670	8,670	
Not exceeding Rs. 5,000 per annum	11,872	8,794	4,968	4,335	9,303	.....	.....	8,710	8,710	
Purneah Family.										
Not exceeding Rs. 5,000 per annum	5,020	5,072	2,582	2,321	4,903	.....	.....	5,072	5,072	
Raj Mehal Family.										
Not exceeding Rs. 5,000 per annum	14,902	16,866	6,923	8,598	15,521	.....	.....	16,103	16,103	
Banki Pensioners.										
Not exceeding Rs. 5,000 per annum	936	936	468	468	936	.....	.....	936	931	
Bissenpore Raj Family.										
Not exceeding Rs. 5,000 per annum	2,721	2,679	1,304	1,289	2,593	.....	.....	2,570	2,570	Based on actual claims taken from the registers of this office. It takes into account transfers and lapses by the death of life grantees.
Nawab Daood Khan's Family.										
Not exceeding Rs. 5,000 per annum	1,794	1,736	920	723	1,643	.....	.....	1,436	1,436	
Nawab Ghazeeoodin's Family.										
Not exceeding Rs. 5,000 per annum	194	210	114	69	183	.....	.....	174	174	
Goomesur Raj Family.										
Not exceeding Rs. 5,000 per annum	2,040	2,040	1,020	1,020	2,040	.....	.....	2,040	2,040	
Nawab Mooneeoodowllah's Family.										
Not exceeding Rs. 5,000 per annum	1,341	2,777	659	692	1,351	.....	.....	2,777	2,777	
Raja Rajbullub's Family.										
Not exceeding Rs. 5,000 per annum	412	464	193	244	437	.....	.....	464	464	

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concluded.*										
OTHER PENSIONS—*concluded.*										
Porakat Raj Family.										
Not exceeding Rs. 5,000 per annum	407	260	148	121	269	.....	.....	260	260	
Family of Raja Ranjeet Sing.										
Not exceeding Rs. 5,000 per annum	95	120	30	30	60	.....	.....	120	120	
Heirs of Shaib Bux Bebee.										
Not exceeding Rs. 5,000 per annum	625	600	325	300	625	.....	.....	600	600	
Maharaja Shitub Roy's Family.										
Exceeding Rs. 5,000 per annum—										
Kumar Rupnarain Sing ...	16,999	16,999	9,916	8,499	18,415	.....	.....	16,999	16,999	
Not exceeding Rs. 5,000 per annum	401	780	1,226	120	1,106	.....	.....	780	780	
Ungul Pensioners.										
Not exceeding Rs. 5,000 per annum	2,377	2,460	1,069	1,342	2,411	.....	.....	2,424	2,424	
Family of Moulana Mohamed Aiff and Moulana Mohamed Fazil.										
Not exceeding Rs. 5,000 per annum	133	223	56	267	323	.....	.....	223	223	Based on actual claims taken from the registers of this office. It takes into account transfers and lapses by the death of life grantees.
Family of Raja Kadir Bux Khan and Kuddar Hussein Khan.										
Not exceeding Rs. 5,000 per annum	902	1,837	448	424	872	.....	.....	956	956	
Khurda Raja.										
Exceeding Rs. 5,000 per annum—										
Raja Mokundo Deo ...	25,600	25,600	12,800	12,800	25,600	.....	.....	25,600	25,600	
Sikkim Raja.										
Exceeding Rs. 5,000 per annum	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Unno Chutter charges paid in Cuttack and Balasore.										
Exceeding Rs. 5,000 per annum—										
Magistrate of Cuttack ...	6,372	6,599	3,224	2,825	6,049	.....	.....	6,599	6,599	
Munipore Family.										
Not exceeding Rs. 5,000 per annum—										
Ranee Chundee Kullah ...	300	600	300	400	700	.....	.....	600	600	
Miscellaneous.										
Not exceeding Rs. 5,000 per annum	16,588	22,061	8,552	10,636	19,188	.....	.....	17,819	17,819	
Total other Pensions ...	1,26,548	1,37,053	63,262	64,876	1,28,138	.....	.....	1,30,602	1,30,602	
Total Territorial and Political Pensions	12,46,855	12,43,101	6,14,403	6,28,360	12,42,763	.....	.....	12,08,000	12,11,000	
Deduct—Probable Savings ...	.....	4,101								
	.....	12,39,000								

C. E. G.—Reg. No. 6453C—133—5-1-92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST DECEMBER 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 430Bt., dated the 3rd December 1891, submitting the estimate of Territorial and Political Pensions for the year 1892-93.

The expenditure under "Territorial and Political Pensions," which is entirely Imperial, has been estimated by the Accountant-General at Rs. 12,08,000, against Rs. 12,39,000, the sanctioned grant for the current year, and Rs. 12,46,855, the actuals of 1890-91. The estimate is accepted subject to the following remarks.

2. *Nizamat Family.*—The Accountant-General's estimate of expenditure on account of "Pensions not exceeding Rs. 5,000 per annum in each case" amounts to Rs. 1,30,475. This should be raised by Rs. 5,000 to provide for the pension of the children of Syud Mahomed Toki Mirza Surya Kudr, who has died recently, and whose life-pension of Rs. 10,000 has lapsed to Government.

3. *Oudh Family.*—The Accountant-General's estimate of expenditure on account of "Pensions exceeding Rs. 5,000 per annum in each case" is reduced by Rs. 7,200, as Nawab Akhtar Mehal Sahiba, a nicka widow of the late King of Oudh, has recently died, and her pension of Rs. 7,200 has absolutely lapsed to Government. A recommendation has been submitted for the grant of pensions of Rs. 50, Rs. 300, and Rs. 90 a month (=Rs. 5,280 a year) to the widow, son, and daughter, respectively, of the deceased Sirdar Mirza Ali Hossein Bahadur who was in receipt of a pension of Rs. 10,000 a year which has ceased on his, death. Pending final orders on the case, the proposed amounts of pension for the family of the late Sirdar Mirza should be included in the estimate of expenditure on account of "Pensions not exceeding Rs. 5,000 per annum in each case."

The estimate of total expenditure under all heads after rounding will accordingly be placed at Rs. 12,11,000.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General and to the Political Department for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 46-47.

COPY, with a copy of the estimate, forwarded to the Accountant-General and to the Political Department.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 4th January 1892.

W. L.—Reg. No. 6454C—133—4-1-92.

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

[FILE F $\frac{1\text{-E}}{4}$ 1.]

No. 420Bt., dated Calcutta, the 1st December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL SERVICES.

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

Budget Estimate of Expenditure, 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			DIFFERENCE BETWEEN THE ESTIMATES OF 1891-92 AND 1892-93.		REVISED ESTIMATE 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.	Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Amount transferred from—													
3. Land Revenue													
19. Law and Justice—													
A.—Courts of Law ...													
B.—Jails													
20. Police	2,018	5,000	—104	387	283	.....	3,000	5,000	2,000	.....	2,000	2,000	Based on actuals.
21. Marine													
22. Education													
24. Medical													
Total ...	2,018	5,000	—104	387	283	.....	3,000	5,000	2,000	.....	2,000	2,000	

W. LeB.—Reg. No. 5867C—117—10-12-91.

[FILE F $\frac{1\text{-E}}{4}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH DECEMBER 1891.

RESOLUTION No. 5239.

READ—

Memorandum from the Accountant-General, Bengal, No. 420Bt., dated the 1st December 1891, submitting the estimate of Civil Furlough and Absentee Allowances for the year 1892-93.

The estimate of "Civil Furlough and Absentee Allowances" is wholly Imperial. The actual charges in 1889-90 amounted to Rs. 2,319 and in 1890-91 to Rs. 2,018. The charges in the first six months of the current year aggregated Rs. 387. The Accountant-General's estimate for 1892-93, amounting to Rs. 2,000, is accepted, and his revised estimate for the current year will be placed at the same amount.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

No. 5240.

COPY, with a copy of the estimate, forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 9th December 1891.

W. LeB.—Reg. No. 5868C—117—10-12-91.

[FILE F $\frac{1\text{-E}}{57}$ 1.]

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

No. 432Bt., dated Calcutta, the 5th December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE.

Receipts in aid of Superannuation, Retired and Compassionate Allowances for 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	REVISED ESTIMATE, 1891-92.		ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.													
Subscriptions to the Military Orphan Fund	26,843	25,000	13,292	12,600	25,892	.....	.....			10,139	25,000	25,000	Based on the average actuals of the past five years.
Subscriptions under the Indian Civil Service Family Pension Regulations	9,961	11,000	4,938	5,611	10,549	1,000	.....			.....	12,000	12,000	Based on actuals with a small addition for new-comers.
Subscriptions to the Bengal Civil Fund	1,45,030	1,45,000	74,912	70,617	1,45,529	.....	2,000			.....	1,43,000	1,43,000	A small deduction made on account of retirements.
Total Imperial ...	1,81,834	1,81,000	93,142	88,828	1,81,970	1,000	2,000	1,81,000	1,81,000	10,139	1,80,000	1,80,000	
Provincial.													
Family subscriptions of Native Members of the Covenanted Civil Service ...	997	1,000	491	484	975	.....	.....			.....	1,000	1,000	
Contributions for Pensions and Gratuities	1,25,489	67,000	70,036	77,382	1,47,418	3,000	.....			.....	70,000	70,000	Based on actual demands taken from the records of this office. The actuals include arrear collections.
Miscellaneous ...	22	.....	22	.....	22	.....	.....			.....	.....	.....	
Total Provincial ...	1,26,508	68,000	70,549	77,866	1,48,415	3,000	.....	1,29,000	1,20,000	.....	71,000	71,000	
GRAND TOTAL ...	3,08,342	2,49,000	1,63,691	1,66,694	3,30,385	4,000	2,000	3,10,000	3,01,000	10,139	2,51,000	2,51,000	

Superannuation Allowances and Pensions Budget Estimate, 1892-93.

EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.													
Pensions of the Bengal Civil Fund ...	1,655	2,000	905	2,818	3,723	.....	.....			.....	2,000	2,000	
Refunds	45	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Total ...	1,700	2,000	905	2,818	3,723	.....	.....	2,000	2,000	.....	2,000	2,000	
Provincial.													
Superannuation and retired allowances...	14,80,296	15,10,000	7,67,780	7,69,191	15,36,971	50,000	.....			.....	15,60,000		Based on actual claims taken from the books of this office. It takes into account transfers and lapses by the death of life grantees.
Management of Wards' estates ...	3,237												
Compassionate allowances	17,785	24,000	7,291	9,846	17,137	.....	6,000			.....	18,000		The charges under this head show an increase in each year since 1885-86 as follow :—
Gratuities	10,444	9,000	6,989	2,946	9,935	1,000	.....			.....	10,000		
Bonus to officers of the Public Works Department ...	.....	.....	.....	.....	.....	.....	.....			.....	.....		Rs. 1885-86 ... 12,52; 1886-87 ... 12,71; 1887-88 ... 12,93; 1888-89 ... 13,76; 1889-90 ... 14,39; 1890-91 ... 15,15
Refunds	1,873	.....	1,873	.....	1,873	.....	.....			.....	.....		
Pensions for distinguished and meritorious services	.....	.....	(—)16,717	.....	(—)16,717	.....	.....			.....	.....		In view of the progressive increase in these charges, I take Rs. 15,90 for the year 1892-93.
Total Provincial ...	15,13,635	15,43,000	7,67,216	7,81,983	15,49,199	51,000	6,000	15,60,000	15,75,000	.....	15,88,000	16,20,000	
GRAND TOTAL ...	15,15,335	15,45,000	7,68,121	7,84,801	15,52,922	51,000	6,000	15,62,000	15,79,000	.....	15,90,000	16,22,000	

Details by Departments of Superannuation and Retired Allowances, 1892-93.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Lapsed since the date of framing the budget estimate, 1891-92.*	Amount payable in 1891-92.	Add new pensions and retired allowances granted since the date of last estimate.†	Budget estimate, 1892-93.	Actuals of 12 months ending 30th September 1891.			Explanatory Remarks.
							Last six months, 1890-91.	First six months, 1891-92.	Total.	
Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUPERANNUATION AND RETIRED ALLOWANCES.										
Departments.										
Land Revenue		2,93,080	36,302	2,56,778	39,841	2,96,619				
Opium		40,021	8,278	40,743	2,657	43,400				
Salt		5,207	984	4,283	2,768	7,051				
Stamps		14,215	5,060	9,215	360	9,575				
Excise		15,282	1,499	13,783	2,852	16,635				
Customs		97,171	8,720	88,451	11,164	99,615				
Assessed Taxes		.....	.....	....	...	...				
Registration		5,366	... ..	5,366	989	6,355				
Post Office		20,449	1,058	19,391	9,407	28,798				
Mint		636	48	588	120	708				
General Administration ...	14,83,533	1,64,586	31,490	1,33,096	20,764	1,53,860	7,67,780	7,69,191	15,36,971	
Law and Justice		2,67,849	47,986	2,19,863	51,517	2,71,380				
Police		2,56,243	32,928	2,23,315	50,774	2,74,089				
Education		86,989	6,670	80,319	17,742	98,061				
Ecclesiastical		60	.....	60	...	60				
Medical		41,027	9,655	31,372	14,574	45,946				
Political		678	.....	678	... ..	678				
Scientific and other Minor Departments		17,085	44	17,041	3,009	20,050				
Stationary and Printing ...		12,600	740	11,860	1,935	13,795				
Miscellaneous		84	36	48	720	768				
Forest		480	. ...	480	... 4	480				
Public Works Department ...		1,94,328	23,858	1,70,470	37,302	2,07,772				
Telegraph		9,002	.....	9,002	5,065	14,007				
		15,51,498	.....	.....	.....	16,00,762				
Deduct—Probable Savings ...		41,498				40,762				
Total ...	14,83,533	15,10,000	2,15,296	13,36,202	2,73,500	15,60,000	7,67,780	7,69,191	15,36,971	
Compassionate Allowances.										
Compassionate Allowances ...	17,785	25,927	683	25,244	1,432	26,676	7,291	9,846	17,137	
Deduct—Probable Savings ...		1,927				8,676				
		24,000				18,000				

* The deductions shown in this column include the superannuation allowances transferred for payment to other Governments.
† Includes also those transferred for payment from other Governments.

C. E. G.—Reg. No. 6032C—127—19-12-91.

[FILE $\frac{1\text{-}2}{57}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 17TH DECEMBER 1891.

RESOLUTION No. 5440.

READ—

Memorandum from the Accountant-General, Bengal, No. 432Bt., dated the 5th December 1891, submitting the estimates of receipts and expenditure under the head Superannuation for 1892-93.

RECEIPTS.

The following table compares the receipts under the several heads with the revised and budget estimates proposed by the Accountant-General :—

RECEIPTS.	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Actuals of 12 months ending 30th September 1891.	Budget estimate, 1891-92.	Revised estimate, 1891-92.	Budget estimate, 1892-93.
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Orphan Fund	23,049	31,690	25,437	26,843	25,892	25,000		25,000
Subscriptions under the Indian Civil Service Family Pension Regulations	6,295	7,512	9,938	9,961	10,549	11,000		12,000
Subscription to the Bengal Civil Fund	1,48,867	1,50,561	1,47,958	1,45,030	1,45,529	1,45,000		1,43,000
Subscription to the Madras Civil Fund	9	113	.....	.....	.....	.....		.....
Subscription to the Bombay Civil Fund	18	.....	.....	.....	.....	.....		.....
Total Imperial ...	1,78,238	1,89,876	1,83,333	1,81,834	1,81,970	1,81,000	1,81,000	1,80,000
Provincial.								
Family subscriptions of Native Members of the Covenanted Civil Service	1,199	1,129	989	997	975	1,000		1,000
Contributions for Pensions and Gratuities	44,305	47,720	44,612	1,25,511	1,47,440	67,000		70,000
Total Provincial ...	45,504	48,849	45,601	1,26,508	1,48,415	68,000	1,20,000	71,000
GRAND TOTAL ...	2,23,742	2,38,725	2,28,934	3,08,342	3,30,385	2,49,000	3,10,000	2,51,000

2. The estimate of Provincial receipts for the current year is Rs. 68,000 against Rs. 1,26,508, the actuals of 1890-91. The actual collections in the first six months of the year amounted to Rs. 77,866 against Rs. 55,959 collected in the corresponding period of last year, and the Accountant-General has accordingly placed the revised estimate at Rs. 1,29,000. Since, however, the receipts in the last six months of 1890-91 and in the first six months of 1891-92 include recoveries of arrear contributions from employés of District Boards whose services have been declared qualifying for pension, the Lieutenant-Governor considers this estimate likely to prove excessive, and the revised estimate for the current year will be fixed at Rs. 1,20,000.

3. The variations under the different Imperial and Provincial heads of the estimates for 1892-93 have been explained by the Accountant-General, and his figures are accepted.

EXPENDITURE.

4. The Accountant-General's revised estimate of Imperial expenditure for the current year amounts to Rs. 2,000. The actuals in the first six months of the year amounted to Rs. 2,818. The estimate will therefore be raised to Rs. 4,000. The Accountant-General's estimate of Rs. 2,000 for next year is accepted with reference to the actuals of the last three years, which amounted to Rs. 2,803 in 1888-89, Rs. 1,407 in 1889-90, and Rs. 1,700 in 1890-91.

5. The Accountant-General's revised estimate of Provincial expenditure for the current year amounts to Rs. 15,60,000, and his estimate for the year 1892-93 to Rs. 15,88,000. The actual charges in past years were—

				Rs.	Increase. Rs.
1886-87	...	...	...	12,68,000	.....
1887-88	...	...	...	12,80,000	12,000
1888-89	...	...	...	13,70,000	90,000
1889-90	...	...	...	14,36,000	66,000
1890-01	...	...	...	15,14,000	78,000
		Total	...	.....	2,46,000

The increase in the last four years amounted to Rs. 2,46,000, or an average of Rs. 61,000 a year. In view of these figures, the revised estimate for the current year will be placed at Rs. (15,14,000 + 61,000 =) 15,75,000, and the estimate for next year at Rs. 16,20,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

No. 5441.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 18*th December* 1891.

E. J. K.—Reg. No. 6033C—127—19-12-91.

STATIONERY AND PRINTING BUDGET ESTIMATE FOR 1892-93.

[FILE F $\frac{1\text{-E}}{40}$ 1.]

No. 438Bt., dated Fort William, the 8th December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

STATIONERY AND PRINTING BUDGET ESTIMATE, 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Stationery receipts	55,431	45,000	22,435	19,355	41,790	3,000	.....		1,18,465	48,000	48,000	The local estimate includes receipts on account of supplies to Local Funds and Municipalities provided for separately under Provincial and supplies to other Government Railways.
PROVINCIAL.												
Stationery receipts	26,856	25,000	10,854	18,710	29,564	4,200	.....		200	29,200	29,200	*Vide* details.
Sale of Gazettes and other publications.												
Gazettes	21,594	18,000	12,243	6,577	18,820	.....	.....		17,935	18,000	18,000	*Vide* details.
Indian Law Reports	34,691	35,000	27,067	8,221	35,288	.....	.....		35,000	35,000	35,000	
Other publications	28,895	29,000	13,459	14,265	27,724	.....	.....		26,586	29,000	29,000	
Total Sale of Gazettes, &c. ...	85,180	82,000	52,769	29,063	81,832	.....	.....		79,521	82,000	82,000	
Other press receipts	1,82,122	29,000	1,69,552	11,413	1,80,965	.....	200		15,028	28,800	24,800	
Total Provincial ...	2,94,158	1,36,000	2,33,175	59,186	2,92,361	4,206	200		94,749	1,40,000	1,36,000	
Total ...	3,49,589	1,81,000	2,55,610	78,541	3,34,151	7,200	200	1,81,000	2,13,214	1,88,000	1,84,000	

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATIONERY.										
IMPERIAL.										
Sale of stationery	55,431	45,000	22,435	19,355	41,790		1,18,465	48,000	48,000	Based on the average actuals for the past three years. The local estimate includes receipts on account of supplies to Local Funds and Municipalities provided for separately under Provincial and supplies to other Government Railways.
PROVINCIAL.										
Sale of stationery	26,856	24,800	10,854	18,286	29,140			29,000	29,000	
Miscellaneous, sale of boxes, &c.	.....	200	.....	418	418		200	200	200	
Sale of waste paper and obsolete forms	.....	.....	.....	6	6		.....	.....	.....	
	26,856	25,000	10,854	18,710	29,564		200	29,200	29,200	
PRINTING.										
SALES OF GAZETTES AND OTHER PUBLICATIONS.										
Gazettes.										
Calcutta Gazette	18,988	16,000	11,150	6,004	17,154		16,000	16,000	16,000	As advised in Bengal Government letter No. 4930, dated 23rd November 1891.
Bengali ,, ...	2,200	1,200	1,008	287	1,295		1,500	1,500	1,500	
Behar ,, ...	32	300	30	12	42		50	50	50	
Police ,, ...	247	300	.....	220	220		250	250	250	
Uriya ,, ...	127	200	55	54	109		135	200	200	
	21,594	18,000	12,243	6,577	18,820		17,935	18,000	18,000	
Indian Law Reports	34,691	35,000	27,067	8,221	35,288		35,000	35,000	35,000	As advised in Bengal Government letter No. 4930, dated 23rd November 1891.
Other Publications.										
Sale of books and lists of regular appeals	3,074	2,500	1,481	1,437	2,918		1,200	3,000	3,000	Based on actuals.
Sale of excise account forms ...	1,449	1,600	234	1,216	1,450		1,386	1,400	1,400	Ditto.
Do. Civil Lists	1,495	1,600	625	706	1,331		1,600	1,600	1,600	As advised in Bengal Government letter No. 4930, dated 23rd November 1891.
Do. Customs publications...	22,513	22,300	10,990	10,656	21,646		22,400	22,400	22,400	Based on actuals.
Do. Printed Acts	364	1,000	129	250	379		.....	600	600	Reduced on actuals.
	28,895	29,000	13,459	14,265	27,724		26,586	29,000	29,000	
Other press receipts.										
Value of rent receipt forms ...	3,437	4,000	1,994	1,593	3,587		3,866	3,800	3,800	Based on actuals.
Miscellaneous	1,78,685	25,000	1,67,558	9,820	1,77,378		11,162	25,000	21,000	The actuals of 1890-91 include Rs. 1,54,792 on account of value of census forms supplied to other Governments.
	1,82,122	29,000	1,69,552	11,413	1,80,965		15,028	28,800	24,800	
	2,94,158	1,36,000	2,33,175	59,186	2,92,361		94,749	1,40,000	1,36,000	
Total ...	3,49,589	1,81,000	2,55,610	78,541	3,34,151		2,13,214	1,88,000	1,84,000	

STATIONERY AND PRINTING BUDGET ESTIMATE, 1892-93—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Stationery purchased for Central Stores	13,34,364	12,20,000	7,17,649	9,42,158	16,59,807	4,49,000	.....	14,80,000	16,68,904	16,69,000	16,69,000	Estimate as approved by the Government of Bengal, Financial Department.
PROVINCIAL.												
Stationery Office at the Presidency	1,06,200	1,08,000	58,230	60,704	1,18,934	9,000	.....		1,17,134	1,17,000	1,17,000	Larger provision made for rent and taxes of warehouses sanctioned in Government of Bengal No. 2531, dated 21st May 1891.
Stationery purchased in the country	65,403	70,000	31,877	33,261	65,138	.....	4,000		.....	66,000	66,000	*Vide* details.
Government presses	3,21,593	3,14,000	1,57,002	1,65,718	3,22,720	.....	.....		3,14,426	3,14,000	3,24,000	
Printing at private presses ...	4,184	1,000	230	120	350	.....	1,000		1,075	.....	.....	
Stationery supplied from Central Stores	6,51,582	5,24,000	6,51,582	.....	6,51,582	10,000	.....		5,34,000	5,34,000	5,72,000	Estimate of the Superintendent of Stationery based on the actuals of the past three years. The higher figure of 1890-91 was due to the supply of stationery for the census operations.
Refunds	2,125	1,000	700	353	1,053	.....	.....		.....	1,000	1,000	
Total Provincial ...	11,51,087	10,18,000	8,95,621	2,60,156	11,59,777	19,000	5,000	11,50,000	9,66,635	10,32,000	10,80,000	
Total ...	24,85,451	22,38,000	16,16,969	12,02,314	28,19,283	4,68,000	5,000	26,30,000	26,35,539	27,01,000	27,49,000	

NUMBERS. 1891-92.	NUMBERS. 1892-93.	HEADS AND ITEMS.	Actuals, 1990-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		IMPERIAL.										
		Stationery purchased for Central Stores ...	13,34,364	12,20,000	7,17,649	9,42,158	16,59,807		16,68,904	16,69,000	16,69,000	The estimate as approved by the Local Government has been reproduced. It provides chiefly for larger purchases of half bleached white printing and cream-wove English papers, owing to increased consumption by presses.
		PROVINCIAL.										
		STATIONERY OFFICE AT THE PRESIDENCY.										
		STATIONERY BRANCH.										
		Establishment.										
1	1	Store-keeper (205)	2,282	2,340	1,120	1,175	2,295		2,460	2,460	2,460	Increase due to increments.
51	52	Clerks on less than Rs. 200 ...	37,767	25,404	19,192	19,424	38,616		26,004	26,004	26,004	Increase due to the appointments of an additional clerk and one sorter and one peon, *vide* Bengal Government order No. 1265, dated 6th March 1891, and to annual increment.
25	27	Servants and others ...		2,184					2,388	2,388	2,388	
		Temporary establishment ...	5,086	2,292	2,384	3,189	5,573		2,292	2,812	2,812	
		Deduct—Probable savings	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment	45,135	32,220	22,696	23,788	46,484		33,144	33,664	33,664	NOTE.—The actuals include charges of Form Branch.
		Supplies and Services.										
		One-third freight on Europe stores	1,328	1,400	387	616	1,003		1,440	1,400	1,400	
		Cost of landing stationery packages	2,452	2,200	1,823	.....	1,823		2,450	2,200	2,200	
		Total Supplies and Services ...	3,780	3,600	2,210	616	2,826		3,890	3,600	3,600	
		Contingencies.										
		Rents, rates, and taxes ...	7,337	8,145	3,265	6,450	9,715		16,100	16,100	16,100	Municipal rates Rs. 5,893-8, and rent of petty warehouse godown, including taxes, Rs. 10,206-12, sanctioned in Bengal Government No. 253, dated 21st May 1891.
		Postage charges	4,031	1,200	2,122	2,001	4,123		1,620	1,620	1,620	
		Office expenses and miscellaneous	45,224	25,600	27,560	27,503	55,063		25,200	25,200	25,200	The actuals include charges of the Form Branch provided for separately, *vide* page 10.
		Telegram charges	143	.....	77	46	123		.....	.....	.....	
		Total Contingencies ...	56,735	34,945	33,024	36,000	69,024		42,920	42,920	42,920	
		TOTAL STATIONERY BRANCH	1,05,650	70,765	57,930	60,404	1,18,334		79,954	80,184	80,184	

STATIONERY AND PRINTING BUDGET ESTIMATE, 1892-93—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL—*continued.*										
		STATIONERY OFFICE AT THE PRESIDENCY—*continued.*										
		FORM BRANCH.										
		Establishment.										
28	28	Clerks (less than Rs. 200) ...		10,104					10,116	10,116	10,116	Actuals included under establishment of the Stationery Branch.
16	16	Servants		1,248					1,248	1,248	1,248	
		Temporary establishment ...		2,364					2,316	2,316	2,316	
				13,716						13,680	13,680	
		Deduct—Probable savings ...		81						364	364	
		Total Establishment ...		13,635					13,680	13,316	13,316	
		Allowances.										
		Allowance to Assistant Superintendent for visiting Presidency Jail Press	550	600	300	300	600		600	600	600	
		Contingencies.										
		Postage charges		2,500					2,400	2,400	2,400	Estimate of the Superintendent of Stationery retained.
		Office expenses and miscellaneous		20,500					20,500	20,500	20,500	
		Total Contingencies ...		23,000					22,900	22,900	22,900	
		Total Form Branch ...	550	37,235	300	300	600		37,180	36,816	36,816	
		Total Stationery Office at the Presidency	1,06,200	1,08,000	58,230	60,704	1,18,934		1,17,134	1,17,000	1,17,000	
		STATIONERY PURCHASED IN THE COUNTRY.										
		STATIONERY PURCHASED IN THE SEVERAL DEPARTMENTS.										
		Land Revenue	13,538	14,000	6,488	6,448	12,936		.....	13,000	13,000	Reduced with reference to actuals.
		Excise	2,326	2,000	1,097	1,201	2,298		.....	2,000	2,000	Represents the amounts deducted from the contract grants of officers.
		Law and Justice—										
		Civil and Sessions Courts...	24,170	26,900	12,221	12,688	24,909		.....	24,900	24,900	
		Criminal Courts	6,085	6,000	3,190	2,991	6,181		.....	6,000	6,000	
		Courts of Small Causes ...	163	100	88	50	138		.....	100	100	
		Police District Executive Force	19,022	21,000	8,712	9,821	18,533		.....	20,000	20,000	
		Frontier Police	99		81	62	143		.....			
		Total Stationery purchased in in the country	65,403	70,000	31,877	33,261	65,138		.....	66,000	66,000	
		GOVERNMENT PRESSES.										
		Provincial.										
		BENGAL SECRETARIAT PRESS.										
		Salaries.										
		Superintendent	12,000	12,000	6,000	4,284	10,284		12,000	12,000	12,000	The estimate as advised by the Government of Bengal, Financial Department, in letter No. 4930, dated 23rd November 1891, reproduced.
		Establishment.										
		Printers and Examiners ... Readers and copy-holders ... Compositors and distributors ... Pressmen ...	30,765		15,333	15,768	31,101					
		Clerks, servants, and others ...	11,350		5,474	5,552	11,026					
		Extra-hand establishment ...	10,873		5,967	4,952	10,919					
		Piece-hand establishment ...	98,447		48,235	52,267	1,00,502					
		Total Establishment ...	1,51,435		75,009	78,539	1,53,548					

STATIONERY AND PRINTING BUDGET ESTIMATE, 1892-93—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT PRESSES—*contd.*										
Provincial—contd.										
BENGAL SECRETARIAT PRESS—*contd.*										
Allowances.										
Hill journey allowance ...	1,682		1,333	937	2,270					
Overtime of the establishment	22,433		11,707	11,172	22,879					
Travelling allowance	220		220	335	555					
Total Establishments and Allowances	1,75,770	1,69,300	88,269	90,983	1,79,252		1,69,300	1,69,300	1,79,300	
Supplies and Services.										
Cost of materials and stock ...	1,257		328	660	988					
Cost of stores from England ...	2,077		349	2,924	3,273					
One-fifth freight on stores ...	18		1	20	21					
Contract and miscellaneous printing	.....		.....	.....	.....					
Total Supplies and Services ...	3,352	15,000	678	3,604	4,282		15,000	15,000	15,000	Provision made for purchase of printing materials.
Contingencies.										
Hill journey charges	375	.....	375	76	451		.....	.....	.....	
Rent, rates, and taxes	.....	.....	.....	.....	.....		.....	.....	.....	
Books and periodicals	40	.....	40	.....	40		.....	.....	.....	
Postage charges	13,796	14,000	6,601	6,687	13,288		14,000	14,000	14,000	
Office expenses and miscellaneous	14,020	14,000	6,947	6,652	13,599		14,000	14,000	14,000	
Total Contingencies ...	28,231	28,000	13,963	13,415	27,378		28,000	28,000	28,000	
Total Bengal Secretariat Press	2,19,353	2,24,300	1,08,910	1,12,286	2,21,196		2,24,300	2,24,300	2,34,300	
Deduct Probable Savings ...	.....	640	.....	.....	.....		.....	300	300	
	.....	2,23,660	.....	.....	.....		2,24,300	2,24,000	2,34,000	The estimate as advised by the Government of Bengal, Financial Department, in letter No. 4930, dated 23rd November 1891, reproduced.
PRESIDENCY JAIL PRESS.										
Establishment.										
Overseers, Readers, Instructors, and Distributors	20,780		8,661	8,809	17,470					
Engineer	191		95	96	191					
Clerks	1,347		688	710	1,398					
Servants	750		374	377	751					
Total Establishment ...	23,068		9,818	9,992	19,810					
Allowances.										
Overtime of the establishment	7,167		3,693	3,654	7,347					
Piece-hand establishment ...	15,659		9,987	10,308	20,295					
Total Establishment and Allowances	45,894	40,000	23,498	23,954	47,452		40,000	40.000	40,000	
Supplies and Services.										
Block and Plant	137		137	.....	137					
Purchase of type, &c.	575		272	.....	272					
Cost of Europe stores	9,112		1,107	2,379	2,486					
Freight on Europe Stores ...	76		25	19	44					
Total Supplies and Services	9,900	11,000	1,541	2,398	3,939		11,000	11,000	11,000	
Contingencies.										
Office expenses and miscellaneous	20,918	13,000	9,510	14,476	23,986		13,000	13,000	13,000	
Postage charges	2	.....	2	.....	2		.....	.....	.....	
Total Presidency Jail Prsss	76,714	64,000	34,551	40,828	75,379		64,000	64,000	64,000	
GOVERNMENT PUBLICATIONS.										
Uriya Gazette	1,910	1,980	1,602	693	2,295		2,000	1,874	1,874	Local estimate reduced for rounding the estimate.
Customs Publications— Cost of printing at Rs. 950 a month	11,000	11,400	5,700	5,700	11,400		11,400	11,400	11,400	
Moiety of establishment in the Statistical Department transferred from "9.—Customs, Salaries, Establishments, &c., Calcutta" ...	12,616	12,960	6,239	6,211	12,450		12,726	12,726	12,726	
Total Government Publications	25,526	26,340	13,541	12,604	26,145		26,000	26,000	26,000	
Total Government Presses—Provincial	3,21,593	3,14,000	1,57,002	1,65,718	3,22,720		3,14,426	3,14,000	3,24,000	

Stationery and Printing Budget Estimate, 1892-93—*concluded*

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRINTING AT PRIVATE PRESSES.										
PRINTING AT PRIVATE PRESSES—*Provincial.*										
Cost of printing Indian Law Reports	3,751	.....	.....	.....	.....		.....	.....	.....	
Cost of printing at private presses ..	390	1,000	205	102	307		.....	.....	.....	
Discount on sale of rent receipt forms	43	.....	25	18	43		.....	(a)	.....	(a) The expenditure on this account should be met from the contract contingent grant of the department concerned.
Total Printing at Private Presses—*Provincial*	4,184	1,000	230	120	350		...	.....	.....	
DETAILS OF COST OF PRINTING AT PRIVATE PRESSES.										
Land Revenue	87	.....	−25	27	2		.....	.....	.....	
Opium	.....	.....	.....	.....	.....		.....	.....	.....	
Salt	.....	.....	.....	.....	.....		.....	.....	.....	
Stamps	.....	.....	.....	.....	.....		.....	.....	.....	
Excise	3	.....	.....	4	4		.....	.....	.....	
Income-tax	7	.....	7	1	8		.....	.....	.....	
Customs	.....	.....	.....	.....	.....		.....	.....	.....	
Registration	.....	.....	.....	2	2		.....	.....	.....	
General Administration Commissioners	104	.....	104	.....	104		.....	.....	.....	
Civil and Sessions Court ...	11	.....	11	.....	11		.....	.....	.....	
Small Cause Court	.....	.....	.....	.....	.....		.....	.....	.....	
Criminal Court	122	.....	66	68	134		.....	.....	.....	
Police	16	.....	2	.....	2		...	.....	.....	
Marine	.....	.....	.....	.....	.....		..	.....	.....	
Education	40	.....	40	.....	40		.....	.....	.....	
Medical	.....	.....	.....	.....	.....		.....	.....	.....	
Scientific and other minor departments	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	.....	
Public Works	.....	.....	.....	.....	.....		.....	.....	.....	
Total ...	390	1,000	205	102	307		1,075	.....	.....	
Stationery supplied from Central Stores	6,51,582	5,24,000	6,51,582	.....	6,51,582		5,34,000	5,34,000	5,72,000	The Superintendent of Stationery explains that although the rates of country paper have fallen in 1891-92, and may continue so in 1892-93, the estimate is not reduced on this account, as larger consumption of hand-made writing paper for the use of High Court forms is anticipated, the cost of which is greater than that of paper hitherto used for these forms.
Refunds.										
Stationery	1,851			14						
Printing	274			339						
Total Refunds ...	2,125	1,000	700	353	1,053		.....	1,000	1,000	

W. S —Reg No. 6767C—235—7.1.92.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 1ST JANUARY 1892.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 438Bt., dated the 8th December 1891, submitting the estimates of Receipts and Expenditure under the head of Stationery and Printing for the year 1892-93.

Memorandum from the Accountant-General, Bengal, No. 456Bt., without date, forwarding a revised estimate of the value of stationery supplied from the Central Stores for 1892-93.

RECEIPTS.

The Accountant-General estimates the Imperial receipts under this head for 1892-93 at Rs. 48,000 against Rs. 48,735, the average of the actuals of the last three years, 1888-89 to 1890-91. The estimate is accepted. The estimate of Provincial receipts amounts to Rs. 1,40,000, which includes a provision of Rs. 25,000 for "Miscellaneous Press Receipts." These receipts, excluding the sale proceeds of Census forms supplied to other Governments, amounted to Rs. 23,893 in 1890-91, and the actuals of the first six months of 1891-92 were Rs. 9,820 against Rs. 11,127 obtained in the corresponding period of the preceding year. The estimate under Miscellaneous Press receipts is accordingly reduced to Rs. 21,000, and the total estimate of Provincial receipts to Rs. 1,36,000. The figures are otherwise accepted.

EXPENDITURE.

2. The Accountant-General's estimate of Imperial expenditure is the same as that adopted in Government order No. 4452, dated the 26th October 1891, and will stand. The estimates for the Stationery Office and Government Presses are fully explained in the budget and are accepted, except that the provision for the latter will be raised from Rs. 3,14,000 to Rs. 3,24,000 to meet the cost of reprinting such parts of the Indian Law Reports as are out of stock. The total cost of this work is estimated at Rs. 15,000, of which Rs. 5,000 will probably be required during the current year, and the balance during 1892-93.

The revised estimate of "Stationery supplied from Central Stores" to the various offices and departments under the Government of Bengal, forwarded with Accountant-General's No. 456Bt., amounts to Rs. 6,10,000 for 1891-92 and Rs. 5,72,000 for 1892-93 against Rs. 5,24,000 and Rs. 5,34,000 respectively, the original estimates reported to Government. The increase in 1891-92 is due partly to the heavy demand for Census forms, and partly to the supply of revised Judicial forms to District Courts. The revised figures are accepted. The estimates under the remaining heads are also accepted, and the grant for Provincial expenditure will stand at Rs. 10,80,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal; the Board of Revenue; the Superintendent of Government Printing, Bengal; Commissioner of Orissa; Inspector-General of Police; Inspector-General of Jails; all Departments of this Government; and the Secretariat Accountant, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 1-16.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 4th January 1892.

F. C. A.—Reg. No. 6247C—235—4-1-92.

[FILE $\frac{1\text{-E}}{35}$ 1.]

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

No. 457Bt., dated Fort William, the 22nd December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1892-93.

MISCELLANEOUS.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF RECEIPTS.												
IMPERIAL.												
Premium on bills	43,264	45,000	23,379	27,683	51,062	5,000	.....		46,402	50,000	50,000	Based on actuals.
Unclaimed bills of exchange of more than three years' standing	751	.....	751	.....	751	1,000	.....		.....	1,000	1,000	Ditto.
Recovery of insurance and other charges on English stores	1,03,163	1,05,000	64,022	34,994	99,016	.....	5,000		.....	1,00,000	1,00,000	Ditto.
Extraordinary items	A62,623	.....	62,623	.....	62,623	.....	.....		.....	.....	.....	A—A special receipt, being the sale proceeds of Government promissory notes, the property of certain Nizamut Begums.
Total Imperial ...	2,09,801	1,50,000	1,50,775	62,677	2,13,452	6,000	5,000	1,50,000	46,402	1,51,000	1,51,000	
PROVINCIAL.												
Unclaimed deposits	3,40,410	3,80,000	3,40,050	39,254	3,79,304	.....	15,000		6,48,571	3,65,000	3,65,000	Based on average actuals.
Treasure Trove	422	.....	38	.....	38	.....	.....		.....	...	.....	
Sale proceeds of Durbar presents	16,080	18,000	2,557	59	2,616	.....	3,000		2,320	15,000	15,000	Ditto.
Sale of old stores and materials	30,932	39,000	14,945	20,454	35,399	.....	3,000		23,234	36,000	31,000	Ditto.
Sale of land and houses, &c. ...	5,286	2,000	.....	572	572	1,000	.....		.....	3,000	3,000	Ditto.
Fees for Government audits ...	23,269	62,000	12,023	12,143	24,166	8,000	.....		.....	70,000	70,000	Based on actuals.
Rents	19,395	20,000	11,227	8,925	20,152	1,000	.....		21,968	21,000	21,000	
Miscellaneous fees, fines and forfeitures	1,28,467	1,55,000	63,941	50,689	1,14,630	.....	14,000		1,27,177	1,41,000	1,23,000	The actuals under this head fluctuate. I have decreased the estimate with reference to the actuals of the past and current years, though not to the full extent indicated thereby.
Miscellaneous	2,09,042	1,21,000	1,45,753	42,294	1,88,047	25,000	.....		26,514	B1,46,000	1,36,000	B—The actuals of 1890-91 and the 12 months ending September include a large extraordinary item on account of sale of elephants.
Total Provincial ...	7,73,303	7,97,000	5,90,534	1,74,390	7,64,924	35,000	35,000	7,97,000	8,49,784	7,97,000	7,64,000	
GRAND TOTAL ...	9,83,104	9,47,000	7,41,309	2,37,067	9,78,376	41,000	40,000	9,47,000	8,96,186	9,48,000	9,15,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF EXPENDITURE.												
IMPERIAL.												
Charges for remittance of treasure	24,252	30,000	11,865	22,244	34,109	2,000	.....		31,705	32,000	32,000	Based on actuals.
Miscellaneous refunds ...	357	1,000	12	113	125	.....	.....		211	1,000	1,000	
Total Imperial ...	24,609	31,000	11,877	22,357	34,234	2,000	.....	31,000	31,916	33,000	33,000	
PROVINCIAL.												
Subscriptions to Periodicals ...	.....	.....	—30,087	29,518	—569	.....	.....		.....	.....	.....	The charges will be debited against the contingent grant of the particular offices to which the periodicals have been supplied.
Allowances to Civil Servants out of employ	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Travelling allowances to Covenanted and Uncovenanted Officers attending examinations	1,932	2,000	889	889	1,778	.....	.....		1,667	2,000	2,000	Based on actuals.
Rewards for proficiency in Oriental languages, and allowance to Language Examination Committee ...	8,480	9,000	2,500	4,720	7,220	.....	.....		9,500	9,000	9,000	
Cost of books and publications	2,420	1,000	699	304	1,003	.....	.....		900	1,000	1,000	*Vide* details.
Purchase of rubber seals and stamps	.....	.....	—1,946	5,668	3,722	.....	.....		.....	.....	.....	
Donations for charitable purposes	81,655	1,07,500	45,195	55,366	90,561	.....	27,300		2,585	80,200	98,200	The budget of 1891-92 included larger donation to the Calcutta Female Nurses' Institution and the special donations (*a*) Rs. 5,000 to the Calcutta Public Library, and (*b*) Rs. 17,000 for the purchase of a new site for the Leper Asylum.
Charges on account of European vagrants	4,774	5,000	2,818	1,806	4,624	.....	.....		5,000	5,000	5,000	*Vide* details.
Rewards for destruction of wild animals	13,618	15,000	7,312	6,995	14,307	.....	1,000		15,306	14,000	14,000	
Petty establishments	17,636	19,500	10,319	8,440	18,759	.....	200		6,799	19,300	19,300	
Special Commissions of Enquiry	A42,202	20,000	40,788	2,736	43,524	.....	.....		.....	20,000	30,000	A—Represents the charges incurred for the Police and Ghatwali Commissions.
Charges for search for hidden treasure	C4	.....	1	.....	1	.....	.....		.....	.....	.....	
Rents, rates and taxes ...	18,976	20,000	9,291	9,698	18,989	.....	.....		19,565	20,000	20,000	
Extraordinary items	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous and unforeseen charges	C25,690	20,000	5,711	9,049	14,760	.....	5,000		2,351	15,000	15,000	C—Represents expenditure incurred for capture of wild elephants in the Dooars.
Miscellaneous refunds	7,908	10,000	—1,40,783	D1,29,304	—11,479	.....	.....		2,647	10,000	10,000	D—Includes refunds of unclaimed and lapsed deposits, the amount on account of which will disappear when the adjustment at the end of the year will be made, deducting the sums from the amounts deposited.
Irrecoverable temporary loans written off	285	.....	285	.....	285	.....	.....		.....	.....	.....	
Contract contingencies, Magistrate's miscellaneous ...	.....	.....	.....	.....	.....	6,500	.....		.....	6,500	6,500	
Total Provincial ...	2,25,640	2,29,000	—57,008	2,64,493	2,07,485	6,500	33,500	2,29,000	66,320	2,02,000	2,30,000	
GRAND TOTAL ...	2,50,249	2,60,000	—45,131	2,86,850	2,41,719	8,500	35,500	2,60,000	98,236	2,35,000	2,63,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.										
IMPERIAL.										
Premium on bills	43,264	45,000	23,379	27,683	51,062		46,402	50,000	50,000	Based on actuals.
Unclaimed bills of exchange of more than three years' standing	751	.....	751	.....	751		.....	1,000	1,000	Ditto.
Recovery of Insurance and other charges on English stores.										
Three per cent. chargeable on stores for Provincial and Local Funds, &c.	1,03,163	1,05,000	64,022	34,994	99,016		.....	1,00,000	1,00,000	A fluctuating item. Based on the average actuals of the past three years.
Extraordinary items	A62,623	.....	62,623	.....	62,623		.....	.....	.....	A—Represents the sale proceeds of Government promissory notes, the property of certain Nizamut Begums.
Total Imperial ...	2,09,801	1,50,000	1,50,775	62,677	2,13,452	1,50,000	46,402	1,51,000	1,51,000	
PROVINCIAL.										
Unclaimed deposits	3,40,410	3,80,000	3,40,050	39,254	3,79,304		6,48,571	3,65,000	3,65,000	A fluctuating item. Based on the average actuals of the past five years.
Treasure trove	422	.....	38	.....	38		.....	.....	.....	
Sale proceeds of Durbar presents	16,080	18,000	2,557	59	2,616		2,320	15,000	15,000	Based on the average actuals of the past three years.
Sale of old stores and materials	30,932	30,000	14,915	20,454	35,399		23,234	36,000	21,000	
Sale of land and houses, &c. ...	5,286	2,000	.....	572	572		.....	3,000	3,000	
Total ...	3,93,130	4,39,000	3,57,590	60,339	4,17,929		6,74,125	4,19,000	3,74,000	
Fees for Government audits.										
Commission on purchase and sale of Government securities	105	.....	80	41	121		.....	.....	.....	
Recoveries for audit of municipal and other accounts ...	23,164	40,000	11,943	12,102	24,045		44,000	44,000		
Recoveries for audit of incorporated local accounts ...	.....	22,000	.....	.....	.....		26,000	26,000		Increase due to the inclusion in the estimate (*a*) Audit fees recoverable from District Funds estimated at Rs. 26,000 per annum against which there are no actuals.
Total fees for Government audits	23,269	62,000	12,023	12,143	24,166		70,000	70,000		(*b*) Increased audit fees from mofussil municipalities owing to higher rate now levied, *vide* Bengal Government order No. M $\frac{21\text{-A}}{9}$, dated 14th February 1890. (*c*) Increased fees from Calcutta Municipality, Port Trust, &c., under Bengal Government order No. 1718, dated 11th August 1891. (*d*) Audit fees recoverable from Wards' estates estimated at Rs. 15,000 against which the actuals only include Rs. 18,300, *vide* memorandum of the Board of Revenue, dated the 23rd November 1891.
Rents.										
Staging bungalows (Public Works Funds)	7,862	8,000	5,029	2,714	7,743		8,000	8,000	8,000	Based on actuals.
Circuit-houses	5,509	5,000	2,554	2,961	5,515		5,489	5,000	5,000	
Other rents: Rent of Government buildings not belonging to Public Works Departments	1,397	.....	593	807	1,400		2,292	2,000	2,000	
Other rents: Rent of lands not belonging to the Public Works Departments	4,304	7,000	2,843	1,755	4,598		6,187	6,000	6,000	
Other rents ...	323	.....	208	688	896		.....	.....	.....	
Total Rents ...	19,395	20,000	11,227	8,925	20,152		21,968	21,000	21,000	
Miscellaneous Fees, Fines and Forfeitures.										
Marriage fees	112	100	40	46	86		399	100	100	Based on actuals.
Naturalization fees	150	.....	150	75	225		150	200	200	
Fees realised by registration of copyrights	216	100	208	11	219		178	200	200	
Fees for survey of tea lands ...	6,751	20,800	5,625	361	5,986		8,357	20,000	7,000	
Fees for demarcation and clearance of tea and arable lands	19	.....	19	.....	19		.....	.....	.....	
Partition fees	1,21,081	1,32,000	58,016	50,092	1,08,108		1,17,587	1,20,000	1,15,000	Based on actuals, but slightly reduced, having regard to the receipts for the current and past years.
Other items	138	2,000	—117	104	—13		515	500	500	
Total Miscellaneous Fees, &c.	1,28,467	1,55,000	63,941	50,689	1,14,630		1,27,177	1,41,000	1,23,000	
Miscellaneous.										
Fees and fines of Revenue Courts	16,349	19,000	7,216	17,520	24,736		15,205	16,000	16,000	Based on the average actuals of the past three years.
Cash recoveries of service payments of previous years ...	18,630	6,000	17,912	941	18,853		.....	12,000	12,000	
Recoveries of charges for advertising sale of lease of waste lands	.....	.....	.....	.....	.....		.....	.....	.....	

MISCELLANEOUS—*continued.*

HEAD AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS—*continued.*										
MISCELLANEOUS—*continued.*										
Sale of elephants	(A)61,073	.....	61,073	3,469	64,542		.....	10,000	.....	(A) Represents sale of a large number of wild elephants captured at Jalpaiguri.
Recoveries of law charges other than those in pauper suits	14,406	10,000	4,343	9,992	14,335		8,314	13,000	13,000	Based on the average actuals of the past three years.
Recoveries from local funds towards cost of Controlling and Account Offices ...	84,201	70,000	47,985	(A)5,042	53,027		.....	80,000	80,000	Based on current demands. (A) The smaller receipts in this half-year are due to a change of practice by which such fees are now levied annually instead of half-yearly.
Recoveries from municipalities and other Local Funds towards the cost of Collector's establishment for acquiring lands	564	.....	564	615	1,179		.....	.....	.....	
Receipts of the steamer *Chaffinch* in Chittagong ...	1,650	2,000	668	988	1,656		.....	2,000	2,000	Based on actuals.
Other items	9,773	10,000	4,337	3,107	7,444		1,743	10,000	10,000	Based on the average actuals of the past three years.
Value of mathematical stores returned	1,190	1,000	1,190	247	1,437		.....	1,000	1,000	
Sundry receipts—										
Circuit-house	454	500	92	225	317		571	500	500	
General management of Wards' and Attached Estates	.....	.....	.....	.....	.....		.....	.....	.....	
Encamping ground grazing ...	263	500	100	148	248		126	500	500	
Public Works Cess under Act IX of 1880 (B.C.)	305	1,500	89	.....	89		375	500	500	Based on actuals.
Sale proceeds of trees on tea lands in connection with preliminary occupation ...	184	500	184	.....	184		180	500	500	
Marine Insurance—										
Recoveries on Public Works stores	.....	.....	.....	.....	.....		.....	.....	.....	
Total Miscellaneous ...	2,09,042	1,21,000	1,45,753	42,294	1,88,047		26,514	1,46,000	1,36,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
IMPERIAL.										
Charges for remittance of treasure	24,252	30,000	11,865	22,244	34,109		31,705	32,000	32,000	
Miscellaneous refunds	357	1,000	12	113	125		211	1,000	1,000	
Total Imperial ...	24,609	31,000	11,877	22,357	34,234	31,000	31,916	33,000	33,000	
PROVINCIAL.										
Purchase of rubber seals and stamps	.....	.....	−1,946	5,668	3,722		.....	.....	.....	No provision necessary, as the charges on this account will be debited against the contingent grant of the particular offices to which the seals or stamps have been supplied.
Allowance to Civil Servants out of employ	.....	.....	....	.....	.....		.....	.....	.....	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations	1,932	2,000	889	889	1,778		1,667	2,000	2,000	Based on actuals.
Rewards for proficiency in Oriental languages and allowance to Language Examination Committee	8,480	9,000	2,500	4,720	7,220		9,500	9,000	9,000	Ditto.
Subscriptions to periodicals...	.....	.....	−30,087	29,518	−569		.....	.....	.....	No provision necessary. The charges on this account will be debited against the contingent grant of the particular offices to which the "Periodicals" have been supplied.
Cost of books and Publications.										
Cost of books under Act XXV of 1867	2,420	1,000	699	304	1,003		900	1,000	1,000	The Inspector-General of Registration explains that Act X of 1890 requires books to be delivered free of charge to Government. Hence the reduced estimate.
Other books and publications	.....	.....	.....	.....	.....		.....	.....	.....	
Total cost of Books and Publications	2,420	1,000	699	304	1,003		900	1,000	1,000	
Donations for charitable purposes.										
Charges on account of shipwrecked mariners	219	800	173	665	838		830	800	800	Based on actuals.
Burial of paupers	3,996	.....	2,108	1,418	3,526		.....	C	C	
District Charitable Society ...	18,400	17,400	9,700	8,700	18,400		.....	17,400	17,400	
Diet to insane persons ...	1,908	400	1,069	379	1,448		471	400	400	
Payment to Governor of Free School for rent of Old Court House premises	10,240	10,240	5,120	5,120	10,240		.....	10,240	10,240	
Miscellaneous	.....	.....	.....	7	7		.....	.....	.....	
Donation to the Calcutta Female Nurses' Institution...	14,100	35,000	7,050	29,925	36,975		.....	30,000	30,000	Based on the average actuals of the past three years.
Donation to Zenana Hospital	1,200	1,200	.....	1,200	1,200		.....	1,200	1,200	*Vide* Bengal Government order No. F $\frac{3\text{-E}}{4}$, dated 21st March 1889.
Grant-in-aid to Lady Canning Home for training Nurses ...	6,152	4,800	2,400	.....	2,400		.....	4,800	4,800	
Grant-in-aid to St. Vincent's Home	3,600	3,600	1,800	1,800	3,600		.....	3,600	3,600	
Maintenance of famine orphans	1,638	1,560	663	743	1,406		1,284	1,260	1,260	Based on the number of orphans now on the list in Bhagulpore, Cuttack, Balasore, 24-Pergunnahs, Chumparun, Mozufferpore, and Lohurdugga.
Maintenance of strangers and indigent persons	1,472	.....	133	98	231		.....	 C	 C	
Grant-in-aid to Seamen's Coffee and Reading Rooms	3,000	3,000	1,500	1,500	3,000		.....	3,000	3,000	
Grant-in-aid to Sailors' Home, Calcutta	1,200	1,200	600	600	1,200		.....	1,200	1,200	
Donations to Temperance Society	1,800	1,800	900	900	1,800		.....	1,800	1,800	
Donations to Calcutta Public Library	5,000	5,000	.....	.....	.....		.....	.....	.....	A special item which will not recur.
Grant-in-aid to Seamen's Mission, Calcutta	1,100	1,200	500	700	1,200		.....	1,200	1,200	
European Orphan Asylum ...	2,400	2,400	1,200	1,200	2,400		.....	2,400	2,400	
Old Church Parochial Home ...	630	900	279	411	690		.....	900	900	
Grant for the purchase of a new site for the Leper Asylum	.....	17,000	.....	.....	.....		.....	.....	17,000	Ditto ditto
Grant-in-aid to Sailors' Home, Chittagong	.....	.....	.....	.....	.....		.....	.....	500	
St. Mary's Home of Charity Building Fund	3,600	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	500	
Total Donations for Charitable purposes	81,655	1,07,500	35,195	55,366	90,561		2,585	80,200	98,200	
Charges on account of European vagrants.										
Salary of Governor of Workhouse	1,345	1,200	685	660	1,345		1,200	1,200	1,200	
Salary of Warder of Workhouse		120					120	120	120	
Salary of Medical Officer in charge of Work-house ...	275	300	125	150	275		300	300	300	
Contingencies	.....	40	.....	40	40		40	40	40	
Deportation of vagrants ...	2,278	2,000	1,346	366	1,712		2,000	2,000	2,000	Estimate of the Commissioner of Police retained.
Subsistence allowance of vagrants	876	1,340	662	590	1,252		1,340	1,340	1,340	
Khorasanee vagrants	.....	.....	.....	.....	.....		.....	.....	.....	
Total charges on account of European vagrants ...	4,774	5,000	2,818	1,806	4,624		5,000	5,000	5,000	

Note.—The items marked C represent Contract Contingent Item.

MISCELLANEOUS—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL—*concluded.*										
Rewards for destruction of wild animals.										
Destruction of wild animals ...	11,634	13,000	6,362	5,581	11,943		12,801	12,000	12,000	Based on actuals.
Ditto snakes	1,984	2,000	950	1,414	2,364		2,505	2,000	2,000	
Total ...	13,618	15,000	7,312	6,995	14,307		15,306	14,000	14,000	
Petty Establishments.										
CIRCUIT-HOUSE.										
Establishment	3,168	3,030	1,599	1,626	3,225		3,126	3,126	3,126	Rs. 7 a month sanctioned in lieu of Rs. 5 a month for the circuit-house at Purneah—*vide* Bengal Government order No. F $\frac{3\text{-E}}{22}$ 118, dated 8th October 1890, and Rs. 6 a month for the new chowkidar for Buxa circuit-house—*vide* Bengal Government order No. 3237, dated 13th July 1891.
Petty construction	524	.....	503	.....	503		100	..... A	.....	A—Contract Contingent item.
Petty repairs	.....	.....	—123	80	—43		...	.....	.....	
Other contingencies	3,521	3,289	2,133	1,271	3,404		3,573	3,573	3,573	
Contract contingencies ...	2,748	5,000	1,804	1,876	3,680		.....	4,100	4,100	
Megraut of savings	.....	.....	.....	.....	.....		.....	565	565	
Staging Bungalows.										
Establishments	4,534	5,155	2,234	2,178	4,412			5,155	5,155	
Other contingencies	1,361	479	647	632	1,279			1,053	1,053	
Contract contingencies	1,780	2,000	1,522	777	2,299			1,200	1,200	
Regrant of savings	.....	.....	.....	.....	.....			528	528	
Conservancy Establishment.										
Establishments	.....	.....	.....	.....	.....			.....	.....	
Miscellaneous charges	.....	300	.....	.....	.....			.....	.....	
Add for rounding	.....	247	.....	.....	.....					
Total Petty Establishments ...	17,636	19,500	10,319	8,440	18,759		6,799	19,300	19,300	
Special Commissions of Enquiry.										
Kidderpore Dockyard Commission ... ... Canal Commission ... ... Excise Commission ... ... Local Self-Government Commission ... ... Mahomedan Commission ... Rent Bill Commission ... ... Ministerial Establishment Commission ... ... Cholera Commission	42,202	20,000	40,788	2,736	43,524			20,000	30,000	The sanctioned grant for 1891-92 is reproduced pending Government orders. The actuals of 1890-91 represent the charges for the Police and Ghatwali Commissions.
Total Special Commissions of Enquiry	42,202	20,000	40,788	2,736	43,524		.....	20,000	30,000	
Charges for search for hidden treasure	64	.....	1	.....	1		.....	.....	.....	
Rents, Rates, and Taxes.										
Rent and repair of encamping grounds	286	650	112	433	545		650	650	650	
Municipal rates and taxes on Government buildings—Presidency	18,690	19,350	9,179	9,265	18,444		18,915	19,350	19,350	Based on actual demands.
Total Rents ...	18,976	20,000	9,291	9,698	18,989		19,565	20,000	20,000	
Extraordinary Items.										
Charges for survey of the town of Chittagong	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous and Unforeseen Charges.										
Fees to Certifying Surgeons under the Indian Factories Act, XV of 1881...	.....	.....	—24	38	14		.....	.....	.....	
Purchase of Port Canning Debentures from private persons	24	.....	24	.....	24		.....	.....	.....	
Cutting jungles	610	.....	180	.....	180		.....	.....	.....	
Other miscellaneous charges ...	25,056	2,000	5,531	9,011	14,542		2,351	15,000	15,000	The high actuals in 1890-91 and the first six months of the current year represent expenditure incurred for capture of wild elephants in the Dooars, in the district of Jalpaiguri, and purchase, feed, and keep of koonki elephants. A provision of Rs. 15,000 on this account has been made in 1892-93.
Total Miscellaneous and Unforeseen Charges	25,690	20,000	5,711	9,049	14,760		2,351	15,000	15,000	
Miscellaneous Refunds.										
Refunds	7,908	10,000	—1,40,783	1,29,304	—11,479		2,647	10,000	10,000	Based on actuals. The high actuals in the first six months of 1891-92 represent refunds of unclaimed and lapsed deposits, the amount on account of which will disappear when the adjustment at the end of the year will be made, deducting the sums from the amounts deposited.
Irrecoverable temporary loans written off	285	.....	285	.....	285		.....	.....	.....	
Contract Contingencies.										
Magistrate's miscellaneous ...	.....	.....	.....	.....	.....		.....	6,500	6,500	
Total Provincial ...	2,25,640	2,29,000	—57,008	2,64,493	2,07,485	2,29,000	66,320	2,02,000	2,30,000	
GRAND TOTAL ...	2,50,249	2,60,000	—45,131	2,86,850	2,41,719	2,60,000	98,236	2,35,000	2,63,000	

E. J. H.—Reg. No. 6858C—201—13-1-92.

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 7TH JANUARY 1892.

RESOLUTION—No. 111.

READ—

Memorandum from the Accountant-General, Bengal, No. 457Bt., dated the 22nd December 1891, submitting the estimates of Receipts and Expenditure under the head "Miscellaneous" for the year 1892-93.

RECEIPTS.

The Imperial receipts under this head for 1892-93 have been estimated by the Accountant-General at Rs. 1,51,000, against Rs. 1,50,000, the sanctioned estimate for the current year. The estimate is accepted.

2. The Accountant-General has estimated the Provincial receipts from "Sale of old stores and materials" at Rs. 36,000 against Rs. 39,000, the sanctioned estimate for the current year. In view of the actuals of 1890-91 amounting to Rs. 30,932, the estimate will be reduced to Rs. 31,000. The Accountant-General's estimate of Rs. 20,000 for "Fees for the survey of tea lands" will also be reduced to Rs. 7,000 with reference to the actuals of 1890-91, and of the twelve months ending 30th September 1891, amounting to Rs. 6,751 and Rs. 5,986 respectively. The receipts from "Partition fees" have gradually fallen from Rs. 1,38,865 in 1888-89 to Rs. 1,30,997 in 1889-90, and Rs. 1,21,081 in 1890-91, while the actuals in the first six months of the current year amounted to only Rs. 50,092 against Rs. 63,065 in the corresponding period of last year; the Accountant-General's estimate for 1892-93 will be reduced from Rs. 1,20,000 to Rs. 1,15,000. The receipts from "Sale of elephants" amounted to Rs. 61,073 in 1890-91, owing to the sale of a large number of wild elephants captured in Julpigoree, and the Accountant-General has placed the estimate under this head for 1892-93 at Rs. 10,000. There were no receipts under this sub-head in either 1888-89 or 1889-90, and the large receipts in 1890-91 appear to have been entirely casual; the Accountant-General's estimate will accordingly be struck out. Full explanation has been furnished by the Accountant-General of the variations under the remaining Provincial heads of receipt and his figures are accepted. The total estimate of Provincial receipts will therefore stand at Rs. 7,64,000 against Rs. 7,97,000 as estimated by the Accountant-General.

EXPENDITURE.

3. The Accountant-General estimates the total Imperial expenditure under this head for 1892-93 at Rs. 33,000, against Rs. 31,000, the sanctioned grant for the current year, and Rs. 34,234, the actuals of the twelve months ending 30th September 1891. The estimate is accepted.

4. The Accountant-General's estimate of Provincial expenditure for 1892-93 amounts to Rs. 2,02,000, against Rs. 2,29,000, the sanctioned grant for the current year, and Rs. 2,25,640, the actuals of 1890-91. Under the head "Donations for charitable purposes" the Accountant-General has provided Rs. 80,200 against Rs. 1,07,500, the sanctioned grant for the current year. In this estimate no provision is made for the purchase of a new site for the Leper Asylum in Calcutta, for which a grant of Rs. 17,000 has been promised by Government. This amount was entered in the budget for the current year, but has

not yet been drawn. It will therefore be entered in the estimate for 1892-93. The estimate will be further raised by Rs. 1,000 to provide for grants to the Sailors' Home at Chittagong, and similar institutions, from which applications for aid have been received and are now under consideration, in case the grants asked for should finally be sanctioned. The Accountant-General's estimate under the head "Special Commissions of Enquiry" will be raised from Rs. 20,000 to Rs. 30,000. Under the remaining heads the Accountant-General's figures are accepted, and the total grant will accordingly be fixed at Rs. 2,30,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to all Departments of this Government, for information.

Ordered also that a copy of the Resolution, with a copy of the estimate, be forwarded to the Board of Revenue for information, and for communication to the Superintendent of Stationery.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

NOS. 112-121.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 8th January 1892.

H. P.—Reg. No. 6648C—198—8-1-92.

ESTIMATE OF INTEREST ON STATE RAILWAYS.

[FILE F $\frac{1\text{-E}}{48}$ 1.]

No. 436Bt., dated Calcutta, the 5th December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON PRODUCTIVE PUBLIC WORKS STATE RAILWAYS.

BUDGET ESTIMATE, 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			DIFFERENCE BETWEEN THE ESTIMATES OF 1891-92 AND 1892-93.		Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			List six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.		Proposed by Local Officers.	Revised by Accountant-General.		
STATE RAILWAYS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Interest on debt incurred for Productive Public Works.												
Interest on debt ...	35,81,159	36,89,000	35,81,159	.....	35,81,159	.....	36,89,000	37,04,000	.....	.....	..	No figures are entered by the Accountant-General, Public Works Department, under State Railways for 1892-93, as under the terms proposed for the new Provincial Contract the entire charge for interest on State Railways will fall against Imperial Revenues.

E. J. H.—Reg. No. 6207C—137—21-12-91.

[FILE F $\frac{1\text{-E}}{48}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH DECEMBER 1891.

RESOLUTION No. 5456.

READ—

Memorandum from the Accountant-General, Bengal, No. 436Bt., dated the 5th December 1891, submitting the estimate of Interest on State Railways for the year 1892-93.

THE interest payable to the Imperial Government in 1890-91 on the Capital Expenditure on State Railways amounted to Rs. 35,81,159, and the Accountant-General has placed the revised estimate for the current year at Rs. 37,04,000 against Rs. 36,89,000, the sanctioned estimate for the year. The estimate has been passed by the Accountant-General, Public Works Department, and is accepted.

2. As under the terms proposed by the Government of India for the new Provincial Contract with Bengal, the charge for interest on State Railways will be wholly Imperial, no estimate for 1892-93 has been submitted to this Government.

ORDER.—Ordered that a copy of this Resolution with a copy of the estimate be forwarded to the Public Works Department, Railway Branch and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 5457-8.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 19th December 1891.

F. C. A.—Reg. No. 6208O—137—21-1 -91.

INTEREST ON PRODUCTIVE PUBLIC WORKS—IRRIGATION.

[FILE F $\frac{1\text{-E}}{14}$ 1.]

No. 435Bt., dated Calcutta, the 5th December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON PRODUCTIVE PUBLIC WORKS.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			DIFFERENCE BETWEEN THE ESTIMATES OF 1890-91 AND 1891-92.		Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.		Proposed by Local officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRIGATION.												
MAJOR WORKS.												
Interest on Debt incurred for Productive Public Works.												
Interest on Debt	23,81,997	24,08,000	23,81,927	.....	23,81,927	19,000	.....	24,03,000	24,27,000	24,27,000	24,27,000	Estimate of the Accountant-General, Public Works Department, reproduced.

C. E. G.—Reg. No. 6368C 124—5-1-92.

[FILE F $\frac{1\text{-E}}{14}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST DECEMBER 1891.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 435Bt., dated the 5th December 1891, submitting the estimate of Interest on Irrigation Major Works in Bengal for the year 1892-93.

The interest payable to the Imperial Government in 1892-93 on the Capital expenditure on Irrigation Major Works is estimated at Rs. 24,27,000 against Rs. 23,81,997 the actuals for 1890-91, and Rs. 24,03,000 the revised estimate for the current year. These figures have been passed by the Accountant-General, Public Works Department, and are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Public Works Department, Irrigation Branch, and to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 17-18.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 4th January 1892.

C. E. G.—Reg. No. 6369C.—124—4-1-92

ESTIMATE—IRRIGATION—MINOR WORKS AND NAVIGATION FOR 1892-93.

[FILE F $\frac{1\text{-E}}{15}$ 1.]

No. 423Bt., dated Calcutta, the 1st December 1891.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

IRRIGATION—MINOR WORKS AND NAVIGATION.

Budget Estimate, 1892-93.

HEAD AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
In charge of Civil Officers.												
Recoveries on account of zemindari embankments under the contract system	93,597	1,03,000	60,086	36,472	96,558	.....	.....		.....	1,03,000	1,03,000	Based on the fixed annual demand, plus Rs. 500 for sale of grass in the district of Chumparun— Rs. Midnapore ... 54,883 Sarun ... ... 23,900 Chumparun ... 13,500 Mozufferpore ... 10,415 1,02,698
Miscellaneous	40	.....	40	.....	40	.....	.....		.....	.....	.....	
Total ...	93,637	1,03,000	60,126	36,472	96,598	.....	.....	1,03,000	.....	1,03,000	1,03,000	
EXPENDITURE.												
In charge of Civil Officers.												
Embankments under the contract system— Establishments and contingencies ...	2,096	2,000	1,161	956	2,117	.....	.....		.....	2,000	2,000	
Refund of embankment cess	9,412	.....	9,412	.....	9,412	.....	.....		.....	.....	.....	The outlay in 1890-91 represents embankment cess excess recovered from the Maharaja of Hutwa and refunded to him under orders of the Board of Revenue, Lower Provinces.
Total ...	11,508	2,000	10,573	956	11,529	.....	.....	2,000	.....	2,000	2,000	

W. LeB.—Reg. No. 5857C—152—8-12-91.

[FILE F $\frac{1\text{-E}}{15}$ 2]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 7TH DECEMBER 1891.

RESOLUTION No. 5200.

READ—

Memorandum from the Accountant-General, Bengal, No. 423Bt., dated the 1st December 1891, submitting the estimates of Irrigation—Minor Works and Navigation in charge of Civil Officers, for the year 1892-93.

The receipts shown in this estimate consist of recoveries on account of zemindari embankments maintained by Government under the contract system. The total receipts for the year 1892-93 have been estimated by the Accountant-General at Rs. 1,03,000, which include Rs. 500 for sale of grass in Chumparun. The estimate is accepted.

2. His estimate of expenditure for next year amounts to Rs. 2,000. This is the same as the estimate for the current year and is passed.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, and to the Revenue and Public Works Departments for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 5201-4.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 7th December 1891.

W. LeB.—Reg. No. 5858C—152—8-12-91.

CIVIL WORKS BUDGET ESTIMATE FOR 1892-93.

[FILE $\frac{1\text{-E}}{44}$ 1.]

No. 461Bt., dated Calcutta, the 22nd December 1891.

Memo. by—O. T. BARROW, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

CIVIL WORKS IN CHARGE OF CIVIL OFFICERS.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			DIFFERENCE BETWEEN THE ESTIMATES OF 1891-92 AND 1892-93.		Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.	Increase.	Decrease.		Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.												
In charge of Civil Officers.												
Ferry tolls	2,61,581	2,26,000	1,28,777	1,18,024	2,46,801	.....	3,000		2,24,227	2,23,000	2,23,000	Based on estimates of the Local Officers. It represents the receipts, chiefly rents, from ferries under the control of Magistrates.
Cemetery Receipts	2,446	2,000	1,279	1,132	2,411	500	.....		1,641	2,500	2,500	Based on actuals.
Miscellaneous	424	1,000	424	132	556	.....	500		.....	500	500	
Total receipts ...	2,64,451	2,29,000	1,30,480	1,19,288	2,49,768	500	3,500	2,35,000	2,25,868	2,26,000	2,26,000	
EXPENDITURE.												
In charge of Civil Officers.												
Ferry charges	8,552	19,337	6,861	842	7,703	.....	5,674		11,782	13,663	13,663	*Vide* details.
Contributions	35,761	62,000	13,378	19,228	32,606	.....	.....		.....	62,000	62,000	
Refunds	20,103	19,663	14,591	13,278	27,869	4,674	.....		18,715	24,337	24,337	
Total Charges ...	64,416	1,01,000	34,830	33,348	68,178	4,674	5,674	93,000	30,497	1,00,000	1,00,000	

CIVIL WORKS IN CHARGE OF CIVIL OFFICERS.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.										
Ferries.										
Tolls on public ferries	2,61,578	2,26,000	1,28,777	1,18,024	2,46,801		2,23,785	2,23,000	2,23,000	Based on estimates of the Local Officers. It represents the receipts, chiefly rents from ferries under the control of Magistrates.
Fines	3	.....	.....	.....	.....		442	.....	.....	
Proceeds of old boats	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	.....	
Total Ferries ...	2,61,581	2,26,000	1,28,777	1,18,024	2,46,801		2,24,227	2,23,000	2,23,000	
Cemetery receipts	2,446	2,000	1,279	1,132	2,411		1,641	2,500	2,500	Based on actuals.
Miscellaneous	424	1,000	424	132	556		.....	500	500	
Total Receipts ...	2,64,451	2,29,000	1,30,480	1,19,288	2,49,768		2,25,868	2,26,000	2,26,000	
EXPENDITURE.										
FERRIES.										
Establishment.										
Clerks	470	780	221	54	275		792	780	780	(a) The Moiscal ferry in Chittagong, for which this establishment was required, has since been farmed out. (b) Estimated for by the Magistrate of Gya for the management of khas ferries.
Servants		(a)516					.....	(b)750	750	
Boat establishment		50					50	50	50	
Temporary establishment		1,024					981	981	981	
	470	2,370	221	54	275		1,823	2,561	2,561	
Allowances.										
Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	

Civil Works in charge of Civil Officers.

Heads and items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Explanatory Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Supplies and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Compensation for ferries resumed...	5,025	8,250	5,025	.....	5,025		1,250	1,250	1,250	Estimated for in the districts of Purneah Rs. 250, Burdwan Rs. 500, and Mozufferpore Rs. 500.
Maintenance of ferries	55	4,375	47	66	113		4,350	4,350	4,350	Estimated for in the districts of Purneah, Burdwan, Midnapore, Nuddea, Julpaiguri, Bogra, and Hazaribagh.
Petty construction and repairs ...	2,077	3,445	1,107	550	1,657		3,565	4,145	4,145	Based on requirements.
	7,157	16,070	6,179	616	6,795		9,165	9,745	9,745	
Contingencies.										
Postage charges	925	68	461	172	633		68	68	68	
Office expenses		650					577	1,140	1,140	Out of this provision, Rs. 100 has been estimated for repairs to the life-boat at Chittagong.
Miscellaneous		.....					.....	.....	.....	
Rent, rates, and taxes		15					15	15	15	
	925	733	461	172	633		660	1,223	1,223	
Stationery and Printing.										
Printing at private presses ...	.....	164	.....	.....	.....		134	134	134	
Total Ferries ...	8,552	19,337	6,861	842	7,703		11,782	13,663	13,663	
Contributions.										
Contributions to Excluded Local Funds and Municipalities.										
Contributions to Mahomedan Burial Board	35,761	2,000	13,378	19,228	32,606			2,000	2,000	Estimate of the Government of Bengal, Financial Department, forwarded with letter No. 5177, dated the 7th December 1891.
Contributions to Khund Mehal Road Fund		2,044						2,152	2,152	
Contributions to Cantonment Funds		761						761	761	
Contributions to Burial Board ...		8,000						8,000	8,000	
Ditto to Darjeeling Municipality		6,484						6,484	6,484	
Contributions to Khulna Municipality		26,000						26,000	26,000	
Contributions to Dinapore Municipality		1,850						1,850	1,850	
Contributions to Murshidabad Municipality		3,600						3,600	3,600	
Contributions to Calcutta Municipality		2,204						2,204	2,204	
Special grants		9,057						8,949	8,949	
Total Contributions ...	35,761	62,000	13,378	19,228	32,606		...	62,000	62,000	
Refunds	20,163	19,663	14,591	13,278	27,869		18,715	24,337	24,337	This item chiefly represents moiety of ferry receipts made over to Municipalities and District Boards.
Total Expenditure ...	64,416	1,01,000	34,830	33,348	68,178		30,497	1,00,000	1,00,000	

W. LeB.—Reg. No. 6700C—218—9-1-92.

[FILE F $\frac{1\text{-E}}{44}$ 2.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 7TH JANUARY 1892.

RESOLUTION—No. 122.

READ—

Memorandum from the Accountant-General, Bengal, No. 461Bt., dated the 22nd December 1891, submitting the estimate of "Civil Works in charge of Civil Officers" for the year 1892-93.

The Accountant-General has estimated the total receipts and charges under all heads for the year 1892-93 at Rs. 2,26,000 and Rs. 1,00,000 respectively against Rs. 2,29,000 and Rs. 1,01,000, the sanctioned figures for the year 1890-91. The variations under the different heads have been explained by the Accountant-General, and his figures for both receipts and charges are accepted.

ORDER—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, to all Commissioners of Divisions, and to the Municipal Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 123-33.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 8th January 1892.

C. E. G.—Reg. No. 6701C—218—8-1-92.

PUBLIC WORKS DEPARTMENT.

CAPITAL EXPENDITURE ON PUBLIC WORKS CHARGED AGAINST REVENUE.

37—STATE RAILWAYS—CONSTRUCTION.

REVISED BUDGET ESTIMATE

OF THE

KAUNIA-DHARLLA STATE RAILWAY,

FOR

1891-92.

Eastern Bengal State Railway Press—Reg. 603—85—16-4-92.

Capital Revised Budget Estimate of the Kaunia-Dharlla State Railway for 1891-92.

GENERAL ABSTRACT.

Main Heads of Expenditure.	1	2	3			4	5	6
	Actuals to end of 1890-91.	Budget Grant, 1891-92.	Revised Estimate, 1891-92.			Total probable outlay to end of 1891-92 (columns 1, and 3).	Required for lines under construction only.	
			Cash.	Stores.	Total		Remaining to be spent in future years.	Sanctioned Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Works and Services.								
I.—Preliminary Expenses ...	2,272	...	...	...	...	2,272	...	...
II.—Land	14,512	...	...	...	...	14,512	...	...
III.—Formation	35,616	...	1,600	...	1,600	37,216	...	...
IV.—Bridge-work	54,905	...	4,500	...	4,500	59,405	...	...
V.—Fencing	1,609	...	...	...	...	1,609	...	..
VI.—Ballast and Permanent-way ...	4,95,838	...	...	...	...	4,95,838	...	..
VII —Stations and Buildings ...	24,207	...	3,000	400	3,400	27,607	...	...
Total Construction Account ...	6,28,959	...	9,100	400	9,500	6,38,459	...	...
VIII —Plant	8,956	...	...	...	...	8,956	...	...
IX.—Ferries	1,15,694	...	...	...	...	1,15,694	...	...
X.—Rolling-stock	1,96,598	...	5,000	...	5,000	2,01,598	...	...
XI.—General Charges, as per Schedule B	8,291	...	...	...	...	8,291	...	...
For Minor Works ...	...	5,000	...	...	...	...	...	...
Total Expenditure on Final Heads...	9,58,498	5,000	14,100	400	14,500	9,72,998	...	...
Miscellaneous Advances ...	...	...	...	...	...	...	...	...
Total ...	9,58,498	5,000	14,100	400	14,500	9,72,998	...	...
Deduct—Receipts on Capital Account ...	...	...	...	...	...	...	...	...
Grand Total, Works and Services ...	9,58,498	5,000	14,100	400	14,500	9,72,998	...	...
Stores Accounts.								
As per Schedule A ...	+6,259	...	+9,500	−9,500	...	+6,259	...	...
Total ...	9,64,757	5,000	23,600	−9,100	14,500	9,79,257	...	...
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores, and other items charged off in England ...	...	...	...	...	...	...	...	...
Net—Indian expenditure ...	9,64,757	5,000	23,600	−9,100	14,500	9,79,257	...	...

N B—Figures in antique type denote credit entries.

CALCUTTA:
The 9th April 1892.

S. FINNEY,
Offg. Manager, E. B. S. Ry.

SCHEDULE A.

Abstract Estimate for Stores for the Years 1891-92.

Suspense Heads.	Actual balance at end of 1890-91.	Revised Estimate, 1891-92.					Probabl balance end of 1891-9
		Debits.			Credits.	Net Debit or Credit.	
		Cash.	Stores.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	...	...	...	...	...	...	...
London Stores	...	...	...	...	...	...	...
Manufactures	...	...	...	...	...	...	...
Workshop Manufactures	...	...	...	...	...	...	...
Stores in Depôt	6,259	9,500	...	9,500	9,500	...	6,25
Sales	...	...	...	...	...	...	...
Total ...	6,259	9,500	...	9,500	9,500	...	* 6,25

* The actual balance at close of 1891-92, will be transferred to the Eastern Bengal State Railway System by book entry.

No. $\frac{4}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 18th March 1892.

KAUNIA-DHURLA STATE RAILWAY.

(*37.—Construction of Railways—Provincial.*)

Capital Revised Estimate for 1891-92, with Budget Estimate for 1892-93.

Read again—

Public Works Department Resolution No. $\frac{10}{B.O.}$ A.—R., dated 14th March 1891.

Read also—

Letter No. 198 R., dated 29th January 1892, from the Government of Bengal.

REVISED ESTIMATE, 1891-92.

RESOLUTION.—The Capital Budget Estimate of the Kaunia-Dhurla State Railway for 1891-92 was passed for Rs. 5,000.

2. The Revised Estimate is submitted for Rs. 12,000 and is accepted by the Government of India for Rs. 14,500.

BUDGET ESTIMATE, 1892-93.

3. The Budget Estimate for 1892-93 is submitted for Rs. 22,000. As the line will become Imperial from April next and be amalgamated with the Eastern Bengal State Railway, the requirements will be met from the grant already allotted to the Eastern Bengal State Railway for 1892-93.

4. The final issue of this estimate should be prepared and submitted so as to reach the Government of India not later than the 1st May 1892.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimate, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office—No. 1209 P. W. D.—23-3-92—162.

FIN'L ISSUE.

XXVI AND 38.—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

EASTERN BENGAL STATE RAILWAY SYSTEM,

FOR THE YEAR

1892-93.

(IMPERIAL)

Eastern Bengal State Railway Press—Reg 1151—J5 26 5-92

EASTERN BENGAL STATE RAILWAY SYSTEM.

Budget Estimate of REVENUE and EXPENDITURE for the Year 1892-93.

HEADS.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
I.—RECEIPTS—	Rs.	Rs.	Rs.	Rs.
Earnings—				
Coaching traffic earnings	41,70,719	36,50,000	41,00,000	40,00,000
Goods traffic earnings	69,84,022	68,75,000	64,00,000	68,50,000
Electric Telegraph earnings	30,771	25,000	30,000	30,000
Steam-boat earnings	8,99,763	7,75,000	6,40,000	6,70,000
Sundries	1,91,762	1,75,000	2,80,000	2,50,000
Total Earnings ...	1,22,77,037	1,15,00,000	1,14,50,000	1,18,00,000
Add—Decrease, *or deduct* increase, in balance of Traffic Account, as per Appendix A	—72,279	.....	.....	.....
Add—Increase, *or deduct* decrease, in balance of Foreign Railways, as per Appendix A	—3,642	.....	.....	.....
Total Receipts ...	1,22,01,116	1,15,00,000	1,14,50,000	1,18,00,000
II.—EXPENDITURE—				
Working Expenses—				
Maintenance of Way, Works, and Stations (Abstract A)	12,61,316	12,57,000	19,00,000	12,95,000
Locomotive expenses ... ... (Ditto B)	11,53,110	11,28,000	11,30,000	11,30,000
Carriage and Wagon expenses ... (Ditto C)	5,09,966	3,75,000	4,30,000	4,25,000
Traffic expenses ... ... (Ditto D)	12,19,424	11,43,000	11,80,000	12,00,000
General charges ... ... (Ditto E)	5,13,265	5,20,000	5,00,000	5,20,000
Steam-boat Service ... ... (Ditto F)	6,38,026	6,00,000	6,80,000	6,50,000
Special and Miscellaneous expenditure ... (Ditto G)	1,68,677	1,52,000	3,30,000	1,80,000
Total Working Expenses ...	54,63,784	51,75,000	61,50,000	54,00,000
Add—Increase, *or deduct* decrease, in balance of Suspense Account, as per Appendix B	+ 5,235	.....	.....	.....
Add—Decrease, *or deduct* increase, in balance of Demands Payable, as per Appendix B	—46,966	.....	.....	.....
Net Expenditure against Grant ...	54,22,053	51,75,000	61,50,000	54,00,000
III.—NET EARNINGS...	68,13,253	63,25,000	53,00,000	64,00,000
IV.—NET RECEIPTS...	67,79,063	63,25,000	53,00,000	64,00,000

N B.—Figures in antique type denote minus entries.

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1891	777
Expected to open during 1891-92	.. ...
Total on 1st April 1892 ...	777
Expected to be opened during 1892-93	35½
Total likely to be opened at the end of 1892-93 ...	812½
Average number of miles expected to be open during the whole of 1892-93 ...	786
Train-miles expected to be run during 1892-93	3,000,000.

CALCUTTA :

The 22nd April 1892.

S. FINNEY,

Offg. Manager, E. B. S. Railway.

Abstract Budget Estimate of REVENUE and EXPENDITURE by SECTIONS.

Heads of Account.	Actuals in 1890-91.			Budget Estimate, 1891-92.			Revised Estimate, 1891-92.			Budget Estimate, 1892-93.
	Broad Gauge (Eastern and Southern Sections.	Metre Gauge (Northern, Dacca, Kaunia-Dharlla, and Behar Sections.)	Total.	Broad Gauge (Eastern and Southern Sections.)	Metre Gauge (Northern, Dacca, Kaunia-Dharlla, and Behar Sections.)	Total.	Broad Gauge (Eastern and Southern Sections.)	Metre Gauge (Northern, Dacca, Kaunia-Dharlla, and Behar Sections.)	Total.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Receipts—										
Earnings—										
Coaching traffic earnings	25,01,175	16,69,544	41,70,719	22,25,000	14,25,000	36,50,000	22,75,000	18,25,000	41,00,000	40,00,000
Goods traffic earning	44,83,376	25,00,646	69,84,022	43,85,000	24,90,000	68,75,000	42,50,000	21,50,000	64,00,000	68,50,000
Electric Telegraph earnings	14,426	16,345	30,771	12,000	13,000	25,000	14,000	16,000	30,000	30,000
Steam-boat earnings	5,14,640	3,85,123	8,99,763	4,40,000	3,35,000	7,75,000	3,10,000	3,30,000	6,40,000	6,70,000
Sundries	1,58,886	32,876	1,91,762	1,43,000	32,000	1,75,000	2,41,000	39,000	2,80,000	2,50,000
Total Earnings ...	76,72,503	46,04,534	1,22,77,037	72,05,000	42,95,000	1,15,00,000	70,90,000	43,60,000	1,14,50,000	1,18,00,000
II.—Expenditure—										
Working Expenses—										
Maintenance of Way, Works, and Stations	5,44,639	7,16,677	12,61,316	6,42,000	6,15,000	12,57,000	8,70,000	10,30,000	19,00,000	12,95,000
Locomotive expenses	6,96,979	4,56,131	11,53,110	7,03,000	4,25,000	11,28,000	6,05,000	5,25,000	11,30,000	11,30,000
Carriage and Wagon expenses	3,67,647	1,42,319	5,09,966	2,55,000	1,20,000	3,75,000	2,62,000	1,68,000	4,30,000	4,25,000
Traffic expenses	7,67,104	4,52,320	12,19,424	7,23,000	4,20,000	11,43,000	7,05,000	4,75,000	11,80,000	12,00,000
General charges	2,81,484	2,31,781	5,13,265	3,00,000	2,20,000	5,20,000	2,80,000	2,20,000	5,00,000	5,20,000
Steam-boat Service	3,34,973	3,03,053	6,38,026	3,00,000	3,00,000	6,00,000	3,20,000	3,60,000	6,80,000	6,50,000
Special and Miscellaneous expenditure	1,20,229	48,448	1,68,677	1,02,000	50,000	1,52,000	2,23,000	1,07,000	3,30,000	1,80,000
Total Working Expenses ...	31,13,055	23,50,729	54,63,784	30,25,000	21,50,000	51,75,000	32,65,000	28,85,000	61,50,000	54,00,000
III.—Net Earnings	45,59,448	22,53,805	68,13,253	41,80,000	21,45,000	63,25,000	38,25,000	14,75,000	53,00,000	64,00,000

ABSTRACT A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	2,24,201	2,20,000	2,47,000	2,30,000
II.—Maintenance and renewals of permanent-way (wages and materials)	7,50,991	7,87,000	14,00,000	7,65,000
III.—Repairs of bridges, &c. (wages and materials) ...	1,76,590	1,10,000	1,74,000	1,60,000
III (A)—Conservancy of rivers	3,170	2,000	3,000	3,000
IV.—Repairs of stations and buildings (wages and materials)	1,68,624	1,60,000	1,80,000	1,75,000
V.—Maintenance by contract	.....	.....	.....	.....
VI.—New minor works	33,311	40,000	41,000	40,000
VII.—Unclassified expenditure	1,24,751	88,000	1,25,000	1,22,000
Total ...	14,81,638	14,07,000	21,70,000	14,95,000
Deduct.—Value of stores returned to stock ...	—2,20,322	—1,50,000	—2,70,000	—2,00,000
Total ...	12,61,316	12,57,000	19,00,000	12,95,000

ABSTRACT B.

Locomotive Expenses.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	1,24,606	1,25,000	1,30,000	1,25,000
II.—Running expenses (wages connected with the working of locomotive engines)	3,22,327	3,10,000	3,19,000	3,20,000
III.—Fuel	3,03,707	3,10,000	3,41,000	3,00,000
IV.—Water (including wages and stores)	30,982	30,000	30,000	30,000
V.—Oil, tallow, and other stores (expended on engines in work)	92,577	75,000	90,000	93,000
VI.—Maintenance and renewals of locomotive engines ..	3,45,892	3,70,000	2,77,000	3,10,000
VI (A).—Maintenance and renewals of machinery, tools, and plant	6,936	.....	30,000	30,000
VII.—New minor works	2,706	5,000	2,000	2,000
VIII.—Payments to other lines	.....	.....	.....	.....
IX.—Unclassified expenditure	1,06,775	1,00,000	1,00,000	1,00,000
Total ...	13,36,508	13,25,000	13,19,000	13,10,000
Deduct— Value of stores returned to stock ...	—86,514	—1,00,000	—90,000	—85,000
Deduct— Cost of working B. C. Railway ...	—96,884	—97,000	—99,000	—95,000
Total ...	11,53,110	11,28,000	11,30,000	11,30,000

ABSTRACT C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.
I.—General Superintendence	72,647	70,000	76,000	74,000
II.—Repairs and renewals of vehicles—				
Coaching vehicles	2,61,595	1,70,000	2,20,000	2,28,000
Goods vehicles	2,93,622	2,05,000	2,56,000	2,50,000
IIA.—Repairs and renewals of machinery, tools, and plant	1,757	.....	2,000	2,000
III—Cleaning carriages and wagons, and oiling ...	57,752	55,000	54,000	55,000
IV.—New minor works	5,342	5,000	6,000	5,000
V.—Unclassified expenditure	15,239	10,000	10,000	11,000
Total ...	7,07,954	5,15,000	6,24,000	6,25,000
Deduct— Value of stores returned to stock ...	—1,54,076	—1,00,000	—1,49,000	—1,55,000
Deduct— Cost of working B. C. Railway ...	—43,912	—40,000	—45,000	—45,000
Total ...	5,09,966	3,75,000	4,30,000	4,25,000

N. B.—Figures in antique type denote credit amounts.

ABSTRACT D.

Traffic Expenses.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—				
(*a*). General Superintendence	1,75,721	1,70,000	1,72,000	1,72,000
(*b*). Station staff	7,76,061	7,40,000	7,60,000	7,60,000
(*c*). Train staff	1,33,411	1,30,000	1,35,000	1,30,000
II.—Fuel, lighting, water, and general stores ...	1,27,323	1,00,000	1,12,000	1,33,000
III.—Clothing	20,353	15,000	12,000	15,000
IV.—Printing, stationery, and tickets	55,938	73,000	54,000	55,000
V.—Charges for delivery and collection of goods, &c. ...	7,303	5,000	5,000	5,000
VI.—Miscellaneous expenses	14,896	12,000	25,000	23,000
VII.—Payments to other lines	...	...	...	...
VIII.—Unclassified expenditure	9,191	5,000	10,000	10,000
Total ...	13,20,197	12,50,000	12,85,000	13,03,000
Deduct— Cost of working B. C. Railway ...	—1,00,097	—1,07,000	—1,01,000	—1,03,000
Deduct— Value of stores returned to stock ...	—676	...	—4,000	...
Total ...	12,19,424	11,43,000	11,80,000	12,00,000

ABSTRACT E.

General Charges.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.
I.—General Administration	9,871	10,000	10,000	10,000
II.—Salaries of Indian Management, including offices ...	...	...	...	...
(1). Controlling office	72,432	80,000	72,600	75,000
(2). Audit } (3). Accounts }	1,37,171	1,35,000	1,29,000	1,35,000
(4). Pay Master's office	24,420	25,000	24,000	25,000
(5). Stores department	22,816	20,000	20,500	20,000
(6). Medical department	33,809	35,000	37,000	34,000
(7) Rents of buildings and lands ...	6,091			5,000
(8). Furniture, fittings, and other miscellaneous expenses	9,778	35,000	28,000	8,000
(9). Printing and Stationery	12,584			10,000
(10). Medicine and contributions to Hospitals ...	7,560			7,000
III.—Police	25,070	20,000	33,200	30,000
IV.—Advertising	3,715	4,000	4,100	3,000
V.—Electric Telegraph	1,90,295	2,00,000	1,79,000	2,00,000
VI.—Clearing accounts with other lines	...	...	...	...
VII.—Unclassified expenditure	407	1,000	1,100	1,000
Total ...	5,56,019	5,65,000	5,38,500	5,63,000
Deduct— Cost of working B. C. Railway ...	—42,455	—45,000	—38,500	—43,000
Deduct— Value of stores returned to stock ...	—299	...	...	...
Total ...	5,13,265	5,20,000	5,00,000	5,20,000

N. B.—Figures in antique type denote credit amounts.

ABSTRACT F.

Steam-boat Service.

PARTICULARS.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	3,39,702	3,25,000	3,20,000	3,45,000
II.—Repairs	1,08,757	1,00,000	97,000	1,20,000
III.—Fuel	1,03,871	1,05,000	1,02,000	1,00,000
IV.—Miscellaneous stores	42,422	33,000	36,000	47,000
V.—Steam traffic agencies	20,400	22,000	22,000	23,000
VI.—New minor works	3,050	5,000	5,000	5,000
VII.—Miscellaneous expenditure	23,595	15,000	18,000	15,000
VIII.—Compensation	3,314	.....	90,000	5,000
TOTAL ...	6,45,111	6,05,000	6,90,000	6,60,000
Deduct—Value of stores returned to stock ...	—7,085	—5,000	—10,000	—10,000
TOTAL ...	6,38,026	6,00,000	6,80,000	6,50,000

ABSTRACT G.

Special and Miscellaneous Expenditure.

PARTICULARS.	Actuals. in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate. 1892-93.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	1,173	1,000	3,700	4,000
II.—Compensation	33,977	45,000	32,300	38,000
III.—Rates and taxes (including Municipal water rates) ...	31,688	25,000	26,000	25,000
IV.—Payments to other lines	34,249	25,000	54,000	45,000
V.—Prizes for station gardens, &c.	2,221	2,000	3,000	2,000
VI.—Contribution to Provident Institution	59,495	50,000	60,000	60,000
VII.—Miscellaneous	18,467	15,000	1,67,500	20,000
TOTAL ...	1,81,270	1,63,000	3,46,500	1,94,000
Deduct—Cost of working B. C. Railway ...	—12,593	—11,000	—16,500	—14,000
TOTAL ...	1,68,677	1,52,000	3,30,000	1,80,000

N. B.—Figures in antique type denote credit amounts.

APPENDIX A.

Fluctuations in balances of Suspense Accounts under Receipts.

Particulars.	Balance at beginning of Year.	Balance at close of Year.	Difference.	
			Increase.	Decrease.
Traffic Account—	Rs.	Rs.	Rs.	Rs.
Actuals, 1890-91	1,52,499	2,24,778	72,279	.....
Budget estimate, 1891-92	1,52,499	1,52,499	.....	.....
Revised estimate, 1891-92	2,24,778	2,24,778	.....	.....
Budget estimate, 1892-93	2,24,778	2,24,778	.....	.....
Foreign Railways—				
Actuals, 1890-91	—2,723	919	.....	3,642
Budget estimate, 1891-92	—2,723	—2,723	.....	.....
Revised estimate, 1891-92	919	919	.....	.....
Budget estimate, 1892-93	912	919	.....	.....

APPENDIX B.

Fluctuations in balances of Suspense Accounts under Expenditure affecting Budget Grant.

Particulars.	Balance at beginning of Year.	Balance at close of Year.	Difference.	
			Increase.	Decrease.
Suspense—	Rs.	Rs.	Rs.	Rs.
Actuals, 1890-91	10,236	15,471	5,235	.....
Budget estimate, 1891-92	10,236	10,236	.....	.....
Revised estimate, 1891-92	15,471	15,471	.....	.....
Budget estimate, 1892-93	15,471	15,471	.....	.....
Demands Payable—				
Actuals, 1890-91	—5,61,696	—6,08,662	46,966	.....
Budget estimate, 1891-92	—5,61,696	—5,61,696	.....	.....
Revised estimate, 1891-92	—6,08,662	—6,08,662	.....	.....
Budget estimate, 1892-93	—6,08,662	a—6,08,662	.....	.....

N B. The figures in antique type denote minus or credit amounts.
(*a*). Includes Rs 2,62,468, depreciation on B C. Railway Rolling-stock

No. $\frac{52}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 18th March 1892.

EASTERN BENGAL STATE RAILWAY.

(XXVI and 38.—State Railways—Provincial and Imperial.)

Revenue Revised Estimate for 1891-92, with Budget Estimate for 1892-93.

Read again—

Public Works Department Resolution No. $\frac{63}{B.O.}$ A.—R., dated 20th March 1891.

Read also—

Letter No. 123 R., dated 21st January 1892, from the Government of Bengal.

Public Works Department letter No. 158 A.—R., dated 8th February 1892, to the Government of Bengal.

Letter No. 286 R., dated 17th February 1892, from the Government of Bengal.

REVISED ESTIMATE, 1891-92.

RESOLUTION.—The Budget Estimate for 1891-92 was passed for the following amounts:—

	Rs.
Receipts	1,15,00,000
Expenditure	51,75,000
Net Receipts	63,25,000

2. The Revised Estimate was at first submitted for—

	Rs.
Receipts	1,14,00,000
Expenditure	64,00,000
Net Receipts	50,00,000

3. The estimate of receipts was subsequently increased to Rs. 1,14,50,000, and the estimate of expenditure was reduced to Rs. 61,70,000.

4. Judging from the latest reports of receipts and expenditure, the Government of India accepts the Revised Estimate for 1891-92 for the following amounts:—

	Rs.
Receipts	1,14,50,000
Expenditure	61,50,000
Net Receipts	53,00,000

BUDGET ESTIMATE, 1892-93.

5. The Budget Estimate is submitted for—

	Rs.
Receipts	1,20,00,000
Expenditure	56,00,000
Net Receipts	64,00,000

and is accepted by the Government of India for the following amounts :—

	Rs.
Receipts	1,18,00,000
Expenditure	54,00,000
Net Receipts .	64,00,000

GENERAL REMARKS.

6. Under the terms of the Provincial Contract, which expires on the 31st March 1892, all net receipts from the standard gauge section of the Eastern Bengal State Railway in excess of Rs. 30 lakhs are to be credited to Imperial Funds, and it is estimated that the share of receipts to be credited to the Imperial Government under this condition will be about Rs. 8,25,000 in the year 1891-92. Under the terms of the new Provincial Contract, which will come into force from 1st April 1892, the net receipts of the entire Eastern Bengal System are to be equally divided between the Imperial and Provincial Governments. It is estimated that the share of net receipts to be credited to the Provincial Government will be Rs. 32,00,000 in 1892-93.

8. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1892.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department for information and guidance.

Ordered also, that a copy be forwarded to the Director General of Railways for information and guidance, with the request that 35 * printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

G I. C. P. O.—No. 1165 P. W. D.—19-8-92—182.

XXVI & 38.—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

NALHATI STATE RAILWAY

FOR THE YEAR

1892-93.

(PROVINCIAL.)

Eastern Bengal State Railway Press—Reg 680—95—9 4-93.

NALHATI STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the Year 1892-93.

Heads of Account.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
I.—Receipts—	Rs.	Rs.	Rs.	
Earnings—				
Coaching Traffic Earnings	65,729	65,000	59,406	
Goods Traffic Earnings	31,828	32,000	28,500	
Electric Telegraph Earnings	796	1,000	1,000	
Steam-boat Earnings	...	...	...	
Sundries	954	2,000	500	
Total Earnings ...	99,307	1,00,000	89,406	
Add—Decrease, or *deduct* increase, in balance of Traffic Account, as per Appendix A	+685	...	+611	
Add—Increase, or *deduct* decrease, in balance of Foreign Railway, as per Appendix A	+92	...	—17	
Total Receipts ...	1,00,084	1,00,000	90,000	
II.—Expenditure—				
Working Expenses—				
Maintenance of Way, Works, and Stations (Abstract A)	28,607	42,500	9,500	
Locomotive Expenses ... ...(Ditto B)	17,495	12,000	11,000	
Carriage and Wagon Expenses... ...(Ditto C)	3,913	4,000	8,500	
Traffic Expenses ... ...(Ditto D)	14,985	14,000	12,500	
General Charges .. ...(Ditto E)	12,773	13,000	12,500	
Steam-boat Service ... ...(Ditto F)	...	...	...	
Special and Miscellaneous Expenditure ...(Ditto G)	343	500	2,646	
Total Working Expenses ...	78,116	86,000	56,646	
Add—Increase, or *deduct* decrease, in balance of Suspense Accounts, as per Appendix B	+7	...	— 18	
Add—Decrease, or *deduct* increase, in balance of "Demands payable," as per Appendix B	+194	...	+ 3,372	
Net Expenditure against Grant ..	78,317	86,000	60,000	
III.—Net Earnings	21,191	14,000	32,760	
IV.—Net Receipts	21,767	14,000	30,000	

The line will be worked as part of the E. I. Railway undertaking from the 1st April 1892.

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1891	27¼
Expected to open during 1891-92	...
Total on 1st April 1892 ...	27¼

Calcutta :
The 5th April 1892.

HARRY STUART,
Examiner of Accounts, N. S. Railway.

ABSTRACT A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.
	Rs.	Rs.	Rs.
I.—General Superintendence	4,477	4,200	4,300
II.—Maintenance and Renewals of Permanent-way (Wages and Materials) ...	25,570	29,200	4,600
III.—Repairs of Bridges, &c., (Wages and Materials)	535	600	600
IIIA.—Conservancy of Rivers	...	...	300
IV.—Repairs of Stations and Buildings (Wages and Materials)	756	1,000	700
V.—Maintenance by Contract	...	...	...
IV.—New Minor Works	1,160	6,500	500
VII.—Unclassified Expenditure	1,210	1,000	500
	31,708	42,500	11,500
Deduct—Value of Stores returned to Stock	—3,101	...	—2,000
Total ...	28,607	42,500	9,500

ABSTRACT B.

Locomotive Expenses.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.
	Rs.	Rs.	Rs.
I.—General Superintendence	2,474	2,500	2,800
II.—Running Expenses (Wages connected with the working of Locomotive Engines)	1,324	1,500	1,500
III.—Fuel	2,309	2,300	2,600
IV.—Water (including Wages and Stores)	303	300	300
V.—Oil, Tallow, and other Stores (expended on Engines in work)... ...	473	400	400
VI.—Maintenance and Renewals of Locomotive Engines	10,441	5,000	2,400
VIA.—Maintenance and Renewals of Machinery, Tools and Plant	...	...	...
VII.—New Minor Works	...	...	...
VIII.—Payments to other Lines	..	...	...
IX.—Unclassified Expenditure	171	...	1,000
Total ...	17,495	12,000	11,000

ABSTRACT C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.
	Rs	Rs.	Rs.
I.—General Superintendence	1,233	1,200	1,200
II.—Repairs and Renewals of Vehicles—			
Coaching Vehicles	1,552	1,600	1,000
Goods Vehicles	746	800	5,900
IIA.—Repairs and Renewals of Machinery, Tools and Plant	...	...	...
III.—Cleaning Carriages and Wagons, and Oiling	349	400	400
IV.—New Minor Works	...	...	...
V.—Unclassified Expenditure	33	...	...
Total ...	3,913	4,000	8,500

N.B. Figures in antique type denote credit entries

ABSTRACT D.

Traffic Expenses.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.
	Rs.	Rs.	Rs.
I.—Salaries, Wages, &c.—			
a. General Superintendence	2,579	2,700	2,500
b. Station Staff	7,001	6,800	6,700
c Train Staff	1,024	1,000	1,000
II —Fuel, Lighting, Water, and General Stores	753	700	500
III.—Clothing	111	100	100
IV.—Printing, Stationery, and Tickets	1,702	1,300	400
V.—Charges for delivery and collection of Goods, &c.	...	...	...
VI —Miscellaneous Expenses	51	100	...
VII —Payments to other Lines	1,727	1,300	1,250
VIII.—Unclassified Expenditure	37	...	50
Total ...	14,985	14,000	12,500

ABSTRACT E

General Charges.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.
	Rs.	Rs.	Rs.
I.—General Administration—			
II.—Salaries of Indian Management, including Offices—			
1 Controlling Office	5,424	5,500	5,500
2. Audit	4,260	4,000	4,300
3. Accounts			
4 Pay Master's Office			
5 Stores Department	656	800	700
6. Medical Department	440	400	400
7. Rents of Buildings and Lands	17	...	...
8. Furniture, Fittings, and other Miscellaneous Expenses . .	230	200	200
9. Printing and Stationery	305	400	200
10. Medicine and contributions to Hospitals	33	50	50
III.—Police	236	250	250
IV.—Advertising	50	100	100
V —Electric Telegraph	1,122	1,300	800
VI —Clearing Accounts with other Lines	...	...	...
VII.—Unclassified Expenditure	...	...	...
Total ...	12,773	13,000	12,500

ABSTRACT F.

Steam-boat Service.

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ABSTRACT G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.
	Rs.	Rs.	Rs.
I.—Law Charges	...	...	..
II.—Compensation	48	150	...
III.—Rates and Taxes (including Municipal Water Rates)	29	100	...
IV.—Payments to other Lines	...	...	...
V.—Prizes for Station Gardens, &c.	...	...	...
VI.—Contribution to Provident Institution	189	200	300
VII.—Miscellaneous	77	50	2,346
Total ...	343	500	2,646

APPENDIX A.

Fluctuations in Balances of Suspense Accounts affecting Revenue.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Traffic Account—				
Actuals, 1890-91	1,296	611	...	685
Budget Estimate, 1891-92	1,296	1,296	...	...
Revised Estimate, 1891-92	611	...	...	611
Foreign Railways—				
Actuals, 1890-91	75	—17	92	...
Budget Estimate, 1891-92	75	75	...	...
Revised Estimate, 1891-92	—17	*Nil*	...	17

APPENDIX B.

Fluctuations in Balances of Suspense Accounts under Expenditure affecting Budget Grant.

Particulars.	Balance at beginning of year.	Balance at close of year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Suspense—				
Actuals, 1890-91	11	18	7	...
Budget Estimate, 1891-92	11	11	...	...
Revised Estimate, 1891-92	18	*Nil*	...	18
Demands Payable—				
Actuals, 1890-91	—3,566	—3,372	...	194
Budget Estimate, 1891-92	—3,566	—3,566	...	...
Revised Estimate, 1891-92	—3,372	*Nil*	..	3,372

N. B.—Figures in antique type denote credit entries.

No. $\frac{8}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 18th March 1892.

NALHATI STATE RAILWAY.

(*XXVI and 38.—State Railways—Provincial.*)

Revenue Revised Estimate for 1891-92.

Read again—

Public Works Department Resolution No. $\frac{38}{B.O.}$ A.—R., dated 18th March 1891.

Read also—

Letter No. 72 R., dated 15th January 1892, from the Government of Bengal.

REVISED ESTIMATE, 1891-92.

RESOLUTION.—The Budget Estimate for 1891-92 was passed for the following amounts :—

	Rs.
Receipts	1,00,000
Expenditure	86,000
Net Receipts	14,000

2. The Revised Estimate is submitted for the following amounts :—

	Rs.
Receipts	90,000
Expenditure	60,000
Net Receipts	30,000

and is accepted by the Government of India.

3. The line will be worked as part of the East Indian Railway undertaking from the 1st April 1892, and no Budget Estimate for 1892-93 is consequently necessary.

4. The final issue of this estimate should be prepared and submitted so as to reach the Government of India not later than the 1st May 1892.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimate, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

G. I. C. P. O.—No. 1213 P. W. D.—19-3-92—161.

No. $\frac{20}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 18th March 1892.

TIRHOOT AND BENGAL AND NORTH-WESTERN RAILWAY SYSTEM.

Revenue Revised Estimate for 1891-92, with Budget Estimate for 1892-93.

Read again—

Public Works Department Resolution No. $\frac{120}{B.O.}$ A.—R, dated 24th March 1891.

Read also—

Letter No. 218, dated 21st January 1892, from the Consulting Engineer for Railways, Lucknow.

Public Works Department letter No. 115 A.—R., dated 29th January 1892, to the Consulting Engineer for Railways, Lucknow.

Letter No 633, dated 19th February 1892, from the Consulting Engineer for Railways, Lucknow.

Letter No. 721, dated 24th February 1892, from the Consulting Engineer for Railways, Lucknow.

REVISED ESTIMATE, 1891-92.

RESOLUTION.—The Budget Estimate of the Tirhoot and Bengal and North-Western Railway System was passed for the following amounts:—

	Rs.
Receipts	51,00,000
Expenditure	35,00,000
Net Receipts	16,00,000

2. The Revised Estimate was at first submitted for—

	Rs.
Receipts	51,14,000
Expenditure	36,44,000
Net Receipts	14,70,000

3. But on a reference to the Consulting Engineer it was subsequently modified as follows:—

	Rs
Receipts	48,00,000
Expenditure	42,25,000
Net Receipts	5,75,000

4. Judging from the latest returns of traffic and expenditure, the Government of India accepts the Revised Estimate for the following amounts:—

	Rs.	Rs.
Receipts		48,50,000
Expenditure—		
Working expenses	20,65,000	
Company's share of net Receipts	21,60,000	
		42,25,000
Net Receipts		6,25,000

BUDGET ESTIMATE, 1892-93.

5. The Budget Estimate was at first submitted for—

	Rs.
Receipts	52,00,000
Expenditure	37,06,000
Net Receipts	14,94,000

but was subsequently altered as under :—

	Rs.
Receipts	52,00,000
Expenditure	36,06,000
Net Receipts	15,94,000

and is accepted by the Government of India for—

	Rs.	Rs.
Receipts		52,00,000
Expenditure—		
Working expenses	21,00,000	
Company's share of net Receipts for 1892	15,00,000	
		36,00,000
Net Receipts		16,00,000

6. From 1st April next the transactions will be classed as Imperial.

7. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1892.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information.

Ordered also, that a copy be forwarded to the Consulting Engineer for Railways, Lucknow, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

G. I. C. P. O.—No. 1253 P. W. D.—19-3-92.—178.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

40—SUBSIDIZED RAILWAYS LAND.

REVISED AND BUDGET ESTIMATES
OF LAND CHARGES

FOR THE

DOOARS RAILWAY

FOR

1891-92 AND 1892-93.

(PROVINCIAL.)

MEMORANDUM.

THE grant for expenditure on the Dooars Railway for 1892-93 is Rs. 8,000, appropriated as follows:—

	Rs.
Net expenditure in India—*vide* General Abstract	8,000
Expenditure in England—*vide* Schedule C	...
Total grant ...	8,000

The Budget estimate contemplates a total expenditure of Rs. 8,000, as under—

Cash outlay on works and services—*vide* General Abstract ...	8,000
Ditto on stores—*vide* Schedule A	...
Appropriation to line of expenditure in England—*vide* General Abstract	...
Exchange and insurance charges on expenditure in England—*vide* Schedule A	...

and is provided as follows:—

Appropriation to line of expenditure in England	...
Credits to be realized from revenue for stores to be issued from Appendix A (5)	...
Credits to be realized from revenue for workshop outturn—from Appendix A (4)	...
Credits to be realized from other Departments for stores to be transferred—from Appendix A (5) . .	...
Credits to be realized from sales—from Appendix A (6) ...	..
Balance—being Indian grant required as above ...	8,000

DOOARS RAILWAY LAND.

Abstract of revised Estimate (Capital) for the year 1891-92 *with Budget Estimate for* 1892-93.

Main heads of expenditure.	Actuals to end of 18 0-91.	Budget grant, 1891-92.	Revised estimate, 1891-92.			Budget estimate, 1892-93.			Total probable outlay to end of 1892-93.	Required for lines under construction only.	
			Cash.	Stores.	Total.	Cash.	Stores.	Total.		Remaining to be spent in future years.	Sanctioned estimate.
Works and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I —Preliminary expenses	.....	.....							.....		
II.—Land	90	10,000	3,000	.....	3,000	8,000	.....	8,000	11,090	.....	.....
III.—Formation	.....	.....							.....		
IV —Bridge work	.....	.....							.....		
V —Fencing	.....	.....							.....		
VI.—Ballast and permanent way ...	.....	.....							.....		
VII.—Station and buildings... ...	.....	.....							.....		
Total Construction Accounts ...	90	10,000	3,000	.....	3,000	8,000	.....	8,000	11,090	.....	.....
VIII.—Plant	.....	.....							.....		
IX.—Steam Ferries	.....	.....							.....		
X.—Rolling-stock	.....	.....							.....		
XI.—General charges as per Schedule B	.....	.....							...		
Total expenditure on Final Heads ...	90	10,000	3,000	.....	3,000	8,000	.....	8,000	11,090	.....	.....
Miscellaneous advance ...	.....	.....							.....		
Total ...	90	10,000	3,000	.....	3,000	8,000	..	8,000	11,090	.....	.....
Deduct—Receipts on capital account ...	.....	.....							.....		
Grand Total, Works and Services ...	90	10,000	3,000	.....	3,000	8,000	.....	8,000	11,090	.....	.....
Store account as per Schedule A ...	.....	.....							.....		
Deduct—Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England	.....	.....							.....		
Net Indian expenditure ...	90	10,000	3,000	.....	3,000	8,000	.....	8,000	11,090	.....	.....

W. F. A.—Reg. No. 59J—100—7-4-92.

No. $\frac{2}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 18th March 1892.

DOOARS RAILWAY.

Land.

(40.—SUBSIDIZED COMPANIES—LAND, &c.—PROVINCIAL.)

Revised Estimate for 1891-92, with Budget Estimate for 1892-93.

Read again—

Public Works Department Resolution No. $\frac{25}{B.O.}$ A.—R., dated 17th March 1891.

Read also—

Letter No 176 R., dated 20th January 1892, from the Government of Bengal.

" " 247 R., " 10th February " " " "

Public Works Department letter No. 208 A.—R., dated 23rd February 1892, to the Government of Bengal.

REVISED ESTIMATE, 1891-92.

RESOLUTION.—Under the terms of the contract with the Dooars Railway Company all land required for railway purposes has to be provided free of cost to the Company. A provision of Rs. 10,000 was made on this account in the Budget Estimates of this Department for 1891-92.

2. The Revised Estimate is submitted for Rs. 3,300, and is accepted by the Government of India for an even sum of Rs. 3,000 as a charge against Provincial Funds.

BUDGET ESTIMATE, 1892-93.

3. The Budget Estimate for 1892-93 is submitted for Rs. 7,600, and is accepted by the Government of India, in round figures, for Rs. 8,000 as a charge against Provincial Funds.

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1892.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

G. I. C. P. O.—No. 1443 P. W. D.—23-3-92.—161.

FINAL ISSUE.

41.—MISCELLANEOUS RAILWAY EXPENDITURE.

REVISED AND BUDGET ESTIMATES

OF THE

SHARE OF BENGAL PUBLIC WORKS SECRETARIAT ESTABLISHMENT CHARGES DEBITABLE TO PROVINCIAL RAILWAYS

FOR

1891-92 AND 1892-93.

(PROVINCIAL.)

W. M. D'C.—Reg No 192J—100—18-4-92.

RAILWAY ADMINISTRATIVE CHARGES.

Abstract of revised Estimate for 1891-92 *with Budget Estimate for* 1892-93.

	Actuals, 1890-91.	Sanctioned estimate, 1891-92.	Revised estimate, 1891-92.	Estimated during 1892-93.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
One-third share of Secretariat establishment.	79,914	77,500	77,500	.....	

No. $\frac{3}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 18th March 1892.

SHARE OF BENGAL PUBLIC WORKS SECRETARIAT ESTABLISHMENT CHARGES DEBITABLE TO PROVINCIAL STATE RAILWAYS.

(41.—Miscellaneous Railway Expenditure—Provincial.)

Revised Estimate for 1891-92.

Read again—

Public Works Department Resolution No. $\frac{4}{B.O.}$ A.—R., dated 14th March 1891.

Read also—

Letter No. 205 R., dated 1st February 1892, from the Government of Bengal.

REVISED ESTIMATE, 1891-92.

RESOLUTION.—In Budget Orders a sum of Rs. 77,500 was assigned to meet the share of the cost of the Bengal Public Works Secretariat Establishment debitable to Provincial State Railways. The Revised Estimate is submitted for the same amount, and is accepted by the Government of India.

2. As the control of State Railways in Bengal will revert to the Government of India from 1st April 1892, under the terms of the new Provincial Contract, no portion of the cost of the Secretariat will be debited to Railways after 31st March 1892.

3. The final issue of this estimate should be prepared and submitted so as to reach the Government of India not later than the 1st May 1892.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimate, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

G. I. C. P. O.—No. 1177 P. W. D.—19-3-92.—161.

FINAL ISSUE.

MAJOR IRRIGATION WORKS. BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

MAJOR IRRIGATION WORKS

IN

BENGAL PROVINCE

FOR THE YEAR

1892-93.

NOTE.—This Budget Estimate includes only such works as have been sanctioned as Productive Public Works by the Secretary of State. Also Protective Irrigation Works.

FORT WILLIAM,
The 25th April 1892.

C. W. ODLING,
Joint-Secretary to the Govt. of Bengal,
P. W. Dept.

REVENUE.

BUDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1892 TO 31ST MARCH 1893.

	Actual Realizations, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.
XXIX.—MAJOR WORKS (DIRECT RECEIPTS).				
Provincial.				
Orissa canals	3,45,012	3,24,500	3,37,500	3,38,000
Midnapore canal	2,37,196	2,42,000	2,47,000	2,35,000
Hidgellee Tidal canal	28,044	40,000	45,000	60,000
Sone canals	7,36,475	8,12,500	8,12,500	8,35,000
Total ...	13,46,727	14,19,000	14,42,000	14,68,000

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH PROJECT ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO, OR DEPENDENT ON, THE WORKS.

	Rs	Rs.	Rs.	Rs.
Nil				

CHARGES.

ABSTRACT BUDGET ESTIMATE OF CHARGES FOR IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1892 TO 31st MARCH 1893.

	Reference to detailed Estimate.	Actuals, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
		Rs.	Rs.	Rs.	Rs.
FAMINE RELIEF AND INSURANCE.					
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.					
I.—WORKS ... In progress					
Not commenced					
II.—ESTABLISHMENT					
III.—TOOLS AND PLANT					
IV.—SUSPENSE ACCOUNTS					
V.—RECEIPTS ON CAPITAL ACCOUNT					
Total ...					
IRRIGATION—					
42.—MAJOR WORKS (WORKING EXPENSES).					
Provincial.					
I.—EXTENSIONS AND IMPROVEMENTS. In progress	...	3,263	4,000	8,000	6,000
Not commenced	...	...	...	...	...
II.—MAINTENANCE AND REPAIRS	...	6,28,744	6,43,000	6,23,060	6,05,000
III.—ESTABLISHMENT	...	6,31,785	6,70,000	6,71,000	6,55,000
IV.—TOOLS AND PLANT	...	79,894	89,000	1,07,940	99,000
V.—REFUNDS OF REVENUE	...	7,586	13,000	13,000	8,000
Total Working Expenses ...	...	13,51,272	14,19,000	14,23,000	13,73,000
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.					
49.—IRRIGATION.					
I.—WORKS In progress	...	4,11,848	4,70,000	5,00,950	4,06,500
Not commenced	...	...	...		...
	...	4,11,848	4,70,000	5,00,950	4,06,500
II.—ESTABLISHMENT	...	67,506	1,08,000	1,15,200	93,500
III.—TOOLS AND PLANT	...	13,500	22,000	11,850	1,00,000
IV.—SUSPENSE ACCOUNTS	...	—26,960	...	...	...
V.—RECEIPTS ON CAPITAL ACCOUNT ...	...	— 3,239	..	...	...
Total Capital Expenditure	...	4,62,655	6,00,000	6,28,000	6,00,000

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1892-93, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of sanctioned Estimate.	Actual outlay to end of 1890-91.	Budget Estimate, 1891-92.	Probable outlay during 1891-92 (Revised Estimate).	Budget Estimate, 1892-93.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRIGATION.						
42.—Major Works (Working Expenses).						
Provincial.						
Orissa canals		63,18,486	4,28,000	3,91,313	4,20,000	
Midnapore canal		37,11,170	2,24,000	268,043	2,30,000	
Hidgellee Tidal canal ...		7,45,952	46,000	50,644	39,000	
Sone canals		78,37,845	7,21,000	7,13,000	6,84,000	
Total ...		1,86,13,453	14,19,000	14,23,000	13,73,000	
CAPITAL EXPEDITURE NOT CHARGED AGAINST REVENUE.						
49.—Irrigation.						
Works in Progress.						
Orissa canals	3,13,96,220	2,42,17,926	4,60,000	4,16,500	4,00,000	Secretary of State's despatch No. 52, dated 20th September 1883.
Midnapore canal	83,16,768	82,44,242	...	...	...	Secretary of State's despatch No. 25, dated 11th May 1882.
Sone canals	2,78,88,697	255,27,996	1,40,000	2,11,500	2,00,000	Secretary of State's despatch No. 1, dated 6th January 1876. Also Government of India's No. 118I, dated 17th March 1883.
Total ...	6,76,01,685	5,79,90,164	6,00,000	6,28,000	6,00,000	

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	Budget Estimate, 1892-93.										Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Actual outlay, 1890-91.
	Works—			Repairs.	Establishment.	Tools and plant.	Suspense.	Refunds of Revenue.	Receipts on Capital Account.	Total.			
	In progress.	Not commenced.	Total.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation.													
42.—MAJOR WORKS (WORKING EXPENSES.)													
Provincial.													
In India	6,000	...	6,000	6,05,000	6,55,000	99,000	...	8,000	...	13,73,000	14,17,508	13,86,568	13,51,272
„ England	...	...	...	...	...	...	...		...	...	5,492	32,432	...
Total ...	6,000	...	6,000	6,05,000	6,55,000	99,000	...	8,000	...	13,73,000	14,23,000	14,19,000	13,51,272
Capital Expenditure not charged against Revenue.													
49.—IRRIGATION.													
In India	3,86,500	...	3,86,500	..	93,500	90,000	...	...	...	5,70,000	6,07,000	6,73,000	4,28,634
„ England	20,000	...	20,000	...	...	10,000	...	...	...	30,000	21,000	27,000	34,021
Total ...	4,06,500	..	4,06,500	...	93,500	1,00,000	...	...	...	6,00,000	6,28,000	6,00,000	4,62,655
Grand Total ...	4,12,500	...	4,12,500	6,05,000	7,48,500	1,99,000	...	8,000	...	19,73,000	20,51,000	20,19,000	18,13,927

CHARGES.

PART I—*continued.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1889-90, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1892-93.				Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Actual Outlay, 1890-91.
	Works.	Tools and Plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.							
42.—MAJOR WORKS (WORKING EXPENSES).							
Provincial.							
Orissa canals	...	...	...	...	...	8,000	...
Midnapore canal	...	...	...	...	5,492	3,432	...
Hidgellee Tidal canal	...	...	...	...	...	5,000	...
Sone canals	...	...	...	..	...	16,000	...
Total ...	...	...	...	...	5,492	32,432	...
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.							
49.—IRRIGATION.							
Works in Progress.							
Orissa canals	10,000	...	...	10,000	7,000	7,000	9,850
Sone canals	10,000	10,000	...	20,000	14,000	20,000	24,171
Total ...	20,000	10,000	...	30,000	21,000	27,000	34,021
GRAND TOTAL ...	20,000	10,000	...	30,000	26,492	59,432	34,021

CHARGES.

PART IV.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93.

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate 1891 92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		One-third of the estimated cost of the office of the Chief Engineers and Secretariat			69,867		77,333
		For details, *vide* Provincial Civil Works Budget, Part III ...					
		Total Chief Engineer ...			69,867	69,867	77,333
		Superintending Engineers.					
1	1	Superintending Engineer, 1st class ...		1,600	(a)20,800		
1	1	Ditto ditto, 2nd „ ...		1,350	16,200		
1	1	Ditto ditto, 3rd „ ...		1,100	(b)11,000		
3	3				48,000		48,600
		Military pay for one Lieutenant-Colonel of the Royal Engineers ...		243½			
		Presidency house-rent for one Superintending Engineer		60			
				303½	3,642		2,916
		Office Establishment.			51,642		51,516
18	18	Clerks from Rs. 30 to Rs. 240 ...		1,719			
2	2	Estimators		160			
4	4	Draftsmen		293			
17	17	Duftries, peons, farashes, &c. ...		103			
41	41	Total ...		2,275	27,300		27,372
		Temporary office establishment ...			(c) 4,348		3,964
		Total salaries ...	...	...	83,290		82,852
		Travelling allowance	...	...	5,600		9,200
		Contingencies	...	...	4,100		
		Postage					
		Total Superintending Engineers ...	...	...	92,990	92,990	92,052
		Grand Total Direction ...	...	...	...	1,62,857	1,69,385
		Carried over ...	...	...	...	1,62,857	1,69,385

(a) Includes Mr. Rhind's pay for February 1893.
(b) For 10 months only.
(c) Includes Rs. 400 placed at disposal of Superintending Engineer, Sone, and Rs. 1,260 of Superintending Engineer, Orissa Circle.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,62,857	1,69,385
		CONSTRUCTION.					
		Engineer Establishment.					
	1	Executive Engineer, 1st grade ...		950	(a)14,250		
4	5	Ditto ditto, 2nd „ ...		4,000	48,000		
7	9	Executive Engineer 3rd class ...		6,300	(b)78,400		
4	2	Ditto ditto, 4th „ ...		1,200	14,400		
16	16	Assistant ditto, 1st „ ...		8,000	96,000		
1	3	Ditto ditto, 2nd „ ...		1,050	12,600		
1	1	Ditto ditto, 3rd „ ...		250	3,000		
33	37				2,66,650		2,29,200
		Pay of two officers on return from furlough	...	...	...		7,300
		Presidency allowance for 2 Engineers		200			
		Presidency house-rent ditto ...		90			
				290	3,480		3,480
		Total Engineer Establishment ...	...	...	2,70,130		2,39,980
		Upper Subordinate Establishment.					
2	3	Sub-Engineers, 1st grade ...		1,350			
4	2	Ditto, 2nd „ ...		600			
6	5	Ditto, 3rd „ ...		1,250			
9	8	Supervisors, 1st „ ...		1,600			
11	11	Ditto, 2nd „ ..		1,650			
11	20	Overseers, 1st „ ..		2,000			
8	5	Ditto, 2nd „ ...		400			
...	...	Ditto, 3rd „ ...					
51	54	Total ...	...	8,850	1,06,200		1,06,330
		Leave allowances of 1 Overseer ...	...	..	...		600
		Sub-divisional allowance for 38 Upper Subordinates		1,140			
		Presidency allowance and house-rent to Upper Subordinates ...		160			
				1,300	15,600		14,880
		Temporary Upper Subordinates ...	...	...	300		300
		Total Upper Subordinates ...	...	...	1,22,100		1,22,110
		Carried over ...	...	...	3,92,230		3,62,090
			...	...	...	1,62,857	1,69,385

(a) Includes Mr. Buckley's pay for three months from December 1892.
(b) Includes Mr. Shawe's pay for four months from November 1892.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,62,857	1,69,385
		Construction—*continued.*					
		Brought forward ...	...	...	3,92,230		3,62,090
		Lower Subordinate Establishment.					
37	35	Sub-Overseers, 1st grade ...		2,110	(a)25,800		
53	56	Ditto, 2nd „ ...		2,108	25,296		
55	57	Ditto, 3rd „ ...		1,528	18,336		
145	148				69,432		69,756
		Temporary Sub-Overseers ...	...	...	(b)2,844		3,720
		Total Lower Subordinates ...	...	...	72,276		73,476
		Petty Establishment.					
		Store-keeper, tindals, chuprassees, &c.		2,270	27,240		29,000
		Temporary Petty Establishment ...			5,000		4,812
		Total Petty Establishment ...	...	...	32,240		33,812
		Accountants.					
...	...	Accountant, 1st grade ...					
2	2	Accountants, 3rd „ ...		400			
9	11	Ditto, 4th „ ...		1,394½			
...	...	Presidency allowance ...		20			
...	...	Ditto house-rent ...		50			
11	13			1,864½	22,374		22,800
		Temporary Accountants ...	...	...	720		2,500
		Total Accountants ...	...	...	23,094		25,300
		Medical.					
1	1	Assistant Surgeon ...		150			
...	...	Civil Surgeon's allowance ...		100			
9	9	Native doctors ...		254			
6	4	Compounders ...		40			
1	1	Writer ...		10			
...	...	Chuprassees, servants, &c. ...		38½			
17	15			592½	7,110		6,684
		Temporary Medical Establishment ...	...	...	232		232
		Total Medical ...	...	...	7,342		6,916
		Carried over ...	...	...	5,27,182		5,01,594
			...	...	...	1,63,089	1,69,385

(a) Includes pay of Baboo J. N. Chatterjee from July 1892 to February 1893 at Rs. 60. His furlough allowances having been included in Part III of the Budget.
(b) Includes Rs. 340 for the Budh Gya Temple establishment.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	1,63,089	1,69,385
		Construction—*concluded.*					
		Brought forward ...	...	...	5,26,950		5,01,594
		Office Establishment.					
97	109	Clerks from Rs. 25 to Rs. 85 ...		4,463			
15	15	Draftsmen ...		750			
25	23	Cashiers ...		1,010			
9	...	Mohurirs ...		...			
12	11	Duftries ...		88			
52	48	Peons ...		287			
...	...	Office servants ...		83			
210	206	Total ...	...	6,681	80,172		78,240
		Temporary Office Establishment ...	...	...	16,026		16,610
		Total Office Establishment ...	...	...	96,198		94,850
		Total Salaries ...	...	...	6,23,148		5,96,444
		Travelling allowances	...	...	1,07,020		1,02,900
		Contingencies and postage ...	...	...	24,160		24,500
		Total Construction ...	...	...		7,54,328	7,23,844
		Accounts.					
		One-half of the estimated cost of the office of the Examiner of Accounts For details, *vide* Provincial Civil Works Budget, Part III.			65,224		65,194
		Total Accounts ...	...	...		65,224	65,194
		Grand Total for General Establishment	...	...	...	9,82,641	9,58,423

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		IRRIGATION REVENUE ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
		Orissa Canals.					
1		Deputy Revenue Superintendent ...		600	7,200		6,000
		Office Establishment.					
3	3	Clerks		120			
4	4	Mohurirs		95			
10	10	Jemadars and peons		60			
1	1	Boat manjee		7			
18	18	Total Office Establishment ...		282	3,384		3,384
		Field Establishment.					
1	1	Zilladar		100			
4	5	Zilladars		297½			
...	7	Tehsildars		175			
30	25	Ameens		375			
20	30	Mohurirs		450			
35	35	Peons		180			
90	103	Total Field Establishment ...		1,577½	18,930		14,616
57	56	Patrols under Executive Engineers ...		392	4,704		4,788
		Total Salaries ...	...	...	34,218		28,788
		Temporary measuring establishment, &c.			18,420		17,580
		Headman's fees			10,000		12,000
		Travelling allowances			5,000		6,000
		Contingencies			5,000		6,000
		Total Orissa Canals ...	...	...	...	72,638	70,368
		Midnapore Canal.					
1	1	Deputy Revenue Superintendent ...	...	500	6,000		6,000
		Office Establishment.					
9	9	Clerk and mohurirs		217			
4	4	Peons		26			
1	1	Duftry		8			
1	1	Office servant		3			
16	16			254	3,048		3,048
		Carried over ...	...	...	9,048		9,048
			...	...	...	72,638	70,368

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		IRRIGN. REVENUE ESTABT. —*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	72,638	70,368
		Midnapore Canal—concluded.					
		Brought forward ...			9,048		9,048
		Field establishment.					
3	3	Zilladars		162			
4	4	Ameens		102			
12	13	Tehsildars and mohurirs ...		245			
3	3	Peons		15			
22	23			524	6,288		6,180
36	38	Patrols		256	3,072		2,928
		Total ...			18,408		18,156
		Temporary establishment ...			744		744
		Headmen's fees			2,000		2,000
		Total Salaries ...			21,152		20,900
		Travelling allowances			1,800		2,040
		Contingencies			(a)2,400		2,300
		Total Midnapore Canal ...	...	...	...	25,352	25,240
		Establishment under the Special Deputy Collector, Sone Canals.					
	1	Deputy Collector		700			
	2	Sub-Deputy Collectors		450			
	3			1,150	13,800		
		Office Establishment.					
	1	Accountant		150			
	12	Clerks		400			
	4	Mohurirs		95			
	8	Writer-peons		64			
	1	Duftry		7			
	4	Treasure guards		24			
	18	Peons		96			
	1	Sweeper		4			
	49	Total ...		840	10,080		
		Certificate Establishment.					
	21	Mohurirs		175	2,100		
		Carried over ...	... ...	... ...	25,980 ...	97,990	... 95,608

(a) Includes Rs. 300 for tools and plant and Rs. 300 for repairs to tehsil offices

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*continued*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	... ...	... ...	25,980	97,990 ...	95,608 ...
		Mofussil collecting establishment.					
	8	Circle officers		575			
	40	Tehsildars		980			
	96	Peons		480			
	9	Chowkidars		36			
	153			2,071	24,852		
		Temporary Establishment.			50,832		
		Section-writers		245	2,940		
		Extra Tehsil establishment ...					
		Total Salaries ...			53,772		
		Travelling allowances			5,000		
		Contingencies			3,500		
		Total Establishment under Special Deputy Collector, Sone Canals ...			62,272		72,712
		Establishment under Superintending and Executive Engineers.					
		Permanent.					
28	28	Moonshees in Superintending Engineer's and Executive Engineer's offices			7,284		7,332
11	10	Zilladars		745			
38	38	Ameens		871			
10	10	Peons		50			
160	160	Patrols		1,221			
247	246			2,887	34,644		35,136
		Total ...			41,928		42,468
		Temporary.					
		Measuring establishment ...			10,620		12,000
		Headmen's fees			27,000		27,000
		Travelling allowances			3,900		3,100
		Contingencies			3,800		4,000
		Total ...			45,320		46,100
		Total Establishment under Superintending and Executive Engineers .			87,248		88,568
		Total Sone Canals ...	...	...	...	149,520	1,62,480
		Total Irrign. Revenue Establishment	...	...	...	2,47,510	2,58,088
		Carried over ...	...	...	...	2,47,510	2,58,088

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,47,510	2,58,088
		WATER-REGULATION ESTABLISHMENT.					
		Orissa Canals.					
4	4	Gauge-readers		32			
4	4	Tindals		24			
44	44	Khallasees		220			
52	52			276	3,312		3,312
		Temporary Water Regulation Establishment			...		...
		Total Orissa Canals ...			3,312		3,312
		Midnapore Canal.					
20	20	Khallasees			Nil		1,200
		Total Midnapore Canal ...			Nil		1,200
		Sone Canals.					
4	4	Gauge-readers		36			
5	5	Chowkidars		25			
3	3	Tindals		34			
21	21	Lascars		129			
33	33			224	2,688		2,700
		Temporary Water Regulation Establishment			60		100
		Total Sone Canals ...	...	...	2,748		2,800
		Total Water Regulation Establishment	...	...	...	6,060	7,312
		NAVIGATION ESTABLISHMENT.					
		MAJOR WORKS.					
		Orissa Canals.					
17	17	Toll-collectors		360			
26	24	Tindals		146			
83	80	Khallasees		403			
126	121			909	10,908		11,532
		Temporary Navigation Establishment			...		...
		Total Orissa Canals ...	...	...	10,908		11,532
		Carried over ...	{	... ...	10,908 ...	2,53,570	11,532 2,65,400

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,53,570	2,65,400
		NAVIGATION ESTABLISHMENT—*contd.*					
		Brought forward ...	...	...	10,908		11,532
		MAJOR WORKS—*concld.*					
		Midnapore Canal.					
9	9	Toll-collectors		220			
12	12	Tindals		84			
57	57	Khallasees		342			
78	78			646	7,752		7,752
		Total Midnapore Canal ...	...	...	7,752		7,752
		Hidgellee Tidal Canal.					
7	7	Toll-collectors		140			
4	4	Tindals		28			
20	20	Khallasees and Chowkidars (4) ...		116			
31	31			284	3,408		3,408
		Total Hidgellee Tidal Canal ...	...	...	3,408		3,408
		Sone Canals.					
11	11	Toll-Collectors		195			
41	41	Tindals ...		259			
130	130	Lascars		671			
3	3	Peons		15			
185	185			1,140	13,680		13,680
		Temporary Navigation Establishment		...	Nil		60
		Total Sone Canals ...	...	...	13,680		13,740
		Total Navigation Establishment, Major Works	...	...	35,748		36,432
		Steamer Establishment.					
		Sone Canals		96	1,152		1,128
		Orissa		545	6,540		6,528
		Total Steamer Establishment ...	...	...	7,692		7,656
		Total Navigation including Steamer Establishment, Major Works ...	...	...	...	43,440	44,088
		Total Special Revenue Establishment, Major Works	...	...	...	2,97,010	3,09,488
		Carried over ...	...	...	...	2,97,010	3,09,488

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*concld.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensen.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ..	...	...	...	2,97,010	3,09,488
		NAVIGATION ESTABLISHMENT—*concld.*					
		MINOR WORKS AND NAVIGATION.					
		Orissa Coast Canal.					
14	14	Toll-collectors		279			
8	8	Tindals		56			
26	26	Khallasees		156			
11	11	Peons		55			
59	59			546	6,552		6,552
		Total Orissa Coast Canal ...	...	...	6,552		6,552
		Calcutta and Eastern Canals.					
1	1	Toll-collector, including commission	...	...	11,500		11,500
...	19	Office Establishment for Toll Collector	...	469			
2	2	Inspectors	...	(a)280			
5	5	Toll-darogahs	...	275			
26	26	Boatmen	...	189			
40	40	Peons, &c.	...	324			
28	10	Toll Office Establishment ...	...	276			
		Other Establishment	...	180			
		Accountant, 4th grade	...	70			
102	103			2,063	24,756		24,912
		Local allowance to 5 Darogahs ...	...	85	1,020		1,020
		Total Salaries ...	...	...	37,276		37,432
		Contingencies	.	...	1,800		1,800
		Travelling allowance	...	...	100		100
		Temporary establishment ...			700		720
		Total Calcutta and Eastern Canals ..			39,876		40,052
		Carried over ...	...	...	46,428		46,604
			...	...	...	2,97,010	3,09,488

(a) Includes only the allowances of Mr. James, Toll-Inspector, Dhappa.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,97,010	3,09,488
		Minor Works and Navigation—*concld.*					
		Brought forward ...	...	...	46,428		46,604
		Nuddea Rivers.					
		Toll-collectors, including commission	...	...	(b)11,342		12,914
		Toll-darogahs, ditto ...	...	...	8,548		8,610
		Measuring mohurirs					
		Office establishment					
		Chowkey boats					
		Total Salaries ...	...	...	19,890		21,524
		Contingencies	...	...	590		620
		Travelling allowance	...	...	550		500
		Temporary establishment ...	...	...	1,613		1,836
		Total Nuddea Rivers ...	...	...	22,643		24,480
		Total Navigation Estabablishmont, Minor Works and Navigation ...	...	...	...	69,071	71,084
		Grand Total Special Revenue Establishment	...	...	...	3,66,081	3,80,572
		Grand Total, all Establishments	...	...	..	13,45,690	13,38,995

(b) Includes only the allowances of Mr. Rooke.

CHARGES.

PART IV.—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1892-93.

	Salaries.	Travelling allowance.	Contingencies.	Total. Budget Estimate, 1892-93.	Total. Revised Estimate, 1891-92.	Total. Budget Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	...	...	...	1,63,089	1,69,385	1,69,385
Construction	...	...	...	7,54,328	7,23,844	7,23,844
Accounts	...	...	...	65,224	65,194	65,194
Total General establishment ...	...	...	...	9,82,641	9,58,423	9,58,423
Irrigation Revenue establishment ...	...	...	...	2,47,510	2,58,088	2,58,088
Water Regulation ditto	...	...	...	6,060	7,312	7,312
Navigation, including Steamer establishment, Major Works.	...	...	...	43,440	44,088	44,088
Ditto, Minor Works and Navigation ...	...	...	...	69,071	71,084	71,084
Total Revenue, &c., establishment ...	...	...	...	3,66,081	3,80,572	3,80,572
GRAND TOTAL ...	...	...	...	13,48,722	13,38,995	13,38,995

Distribution of the above total—

MAJOR IRRIGATION WORKS.

42.—MAJOR WORKS (WORKING EXPENSES.)

PROVINCIAL.

Engineering establishment	3,72,000	3,72,000	3,72,000
Special Revenue ditto	2,83,000	2,99,000	2,98,000

49.—IRRIGATION—CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.

Engineering establishment	93,500	1,15,200	1.08,000
Total Major Irrigation Works ...	7,48,500	7,86,200	7,78,000

43.—MINOR WORKS AND NAVIGATION.

PROVINCIAL.

Works for which Capital and Revenue account are kept.

CAPITAL.

Engineering establishment	75,300	39,450	51,000

REVENUE.

Engineering establishment	91,900	86,200	81,400
Special Revenue ditto	42,600	44,175	42,600
Works for which only Revenue account is kept.			
Engineering establishment	13,000	10,000	10,000
Special Revenue ditto	26,000	26,000	26,000
Works for which neither Capital nor Revenue accounts are kept.			
Engineering establishment	12,000	9,000	9,000
Agricultural works	1,94,100	1,93,000	1,93,000
Total Minor Works and Navigation ...	4,54,900	4,07,825	4,13,000
Total Major and Minor Works ...	12,03,400	11,94,025	11,91,000
Contribution payable by the Civil Buildings and Roads Branch for Civil Works to be carried out. Drainage and Tuccavee Works	1,45,322	1,44,970	1,47,995
GRAND TOTAL ...	13,48,722	13,38,995	13,38,995

CHARGES.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1889-90.

	Budget Estimate, 1889-90.	Budget Estimate, 1888-89.
	Rs.	Rs.
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.		
49.—Irrigation.		
Works in progress		

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF THE YEAR 1892-93.

	Direct Charges.			Indirect Charges.			Grand Total.
	Capital expenditure not charged against Revenue.	Capital expenditure charged against Revenue.	Total.	Captalization of abatement of Land Revenue.	Leave and pension allowances.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
49.—Irrigation.							
Orissa Canals.							
Actual outlay to end of 1890-91—							
Old outlay							
Outlay against current sanctions	2,2,17,926		2,42,17,926	33,059	5,13,129	5,46,188	2,47,64,114
	2,42,17,926		2,42,17,926	33,059	5,13,129	5,46,188	2,47,64,114
Probable outlay during 1891-92 ...	4,16,500		4,16,500		10,808	10,808	4,27,308
Proposed outlay during 1892-93 ...	4,00,000		4,00,000		10,220	10,220	4,10,220
Total ...	2,50,34,426		2,50,34,426	33,059	5,34,157	5,67,216	2,56,01,642
Midnapore Canal.							
Actual outlay to end of 1890-91—							
Old outlay	82,66,010		82,66,010	141	1,83,570	1,83,711	84,49,721
Outlay against current sanctions	14,122	(—)35,890	(—)21,768	27	395	422	(—)21,346
	82,80,132	(—)35,890	82,44,242	168	1,83,965	1,84,133	84,28,375
Probable outlay during 1891-92 ...	...	16,479	16,479	...	.	...	16,479
Proposed outlay during 1892-93 ...	..	...	...	...	...	...	...
Total ...	82,80,132	(—)19,411	82,60,721	168	1,83,965	1,84,133	84,44,854
Hidgellee Tidal Canal.							
Actual outlay to end of 1890-91—							
Old outlay ...	17,95,489		17,95,489	11,210	33,597	44,807	18,40,296
Outlay against current sanctions		2,02,298	2,02,298		4,793	4,793	2,07,091
	17,95,489	2,02,298	19,97,787	11,210	38,390	49,600	20,47,387
Probable outlay during 1891-92 ...		2,71,080	2,71,080		5,495	5,495	2,76,575
Proposed outlay during 1892-93 ...		68,500	68,500		1,610	1,610	70,110
Total ...	17,95,489	5,41,878	23,37,367	11,210	45,495	56,705	23,94,072
Sone Canals.							
Actual outlay to end of 1890-91—							
Old outlay							
Outlay against current sanctions	2,55,27,996		2,55,27,996	37,911	8,67,449	9,05,360	2,64,33,356
	2,55,27,996		2,55,27,996	37,911	8,67,449	9,05,360	2,64,33,356
Probable outlay during 1891-92 ...	2,11,500		2,11,500		5,320	5,320	2,16,820
Proposed outlay during 1892-93 ...	2,00,000		2,00,000		2,870	2,870	2,02,870
Total ...	2,59,39,496		2,59,39,496	37,911	8,75,639	9,13,550	2,68,53,046
Grand Total ...	6,10,49,543	5,22,467	6,15,72,010	82,348	16,39,256	17,21,604	6,32,93,614

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1892-93.

	Probable Receipts, 1892-93.			Probable expenses during 1892-93 (including indirect charges).	Balance surplus or deficit, 1892-93.	Probable net surplus or deficit, 1891-92.	Actual net surplus or deficit to end of 1890-91.	Probable net surplus or deficit to end of 1892-93.
	Direct receipts.	Share of enhanced Land Revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals ...	3,38,000	...	3,38,000	4,20,000	(—) 82,000	(—) 53,813	(—)29,21,447	(—)30,57,260
Midnapore Canal	2,35,000	...	2,35,000	2,30,000	5,000	(—) 21,043	56,982	40,939
Hidgellee Tidal Canal ...	60,000	...	60,000	39,000	21,000	(—) 5,644	1,22,420	1,37,776
Sone Canals ...	8,35,000	...	8,35,000	6,84,000	1,51,000	99,500	13,50,607	16,01,107
Total ...	14,68,000	...	14,68,000	13,73,000	95,000	19,000	(—)13,91,438	(—)12,77,438

APPENDIX C.

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1889-90.

	Actual charges for interest to end of 1890-91.	Probable charges for interest for 1891-92.	Probable charges for interest for 1892-93.	Total to end of 1892-93.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa Canals	156,93,666	9,77,047	9,93,377	176,64,090	(—)30,57,260	207,21,350
Midnapore Canal ...	60,79,140	3,30,099	3,30,429	67,39,668	40,939	66,98,729
Hidgellee Tidal Canal ...	14,80,445	85,333	92,124	16,57,902	1,37,776	15,20,126
Sone Canals	155,62,825	10,25,349	10,33,580	176,21,754	16,01,107	160,20,647
Total ...	388,16,076	(a)24,17,828	(b)24,49,510	436,83,414	(—)12,77,438	4,49,60,852

(a) The amount payable by the Government of Bengal to the Imperial Treasury is Rs. 24,05,421.
(b) Ditto ditto ditto is Rs. 24,29,981.

ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES

RECEIPTS.

ACCOUNTS.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.
	Rs.	Rs.
To Balance	30,000	30,162
To Civil Department—		
II.—Remittances from Civil to P. W. Department—		
Cheques to P. W. D. officers	42,21,130	42,24,079
III.—Items adjustable by Civil Department—		
Revenue in Public Works Department to be charged upon Civil accounts—		
Miscellaneous	2,100	2,400
Subscriptions to service funds	7,550	7,200
Ditto to General Family Pension Fund ...	250	248
Ditto to Hindu Family Annuity Fund ...	520	500
Gain by exchange	4,700	14,756
IV.—Items adjustable by P. W. Department—		
Payments for land for irrigation works	20,000	16,000
Inter-departmental charges to Public Works Department—		
Other departments	6,150	4,000
Transfers—Miscellaneous	2,000	2,500
To Central adjusting account	14,000	13,200
To Telegraph Department	700	600
To Transfer of the Public Works Department ...	6,30,000	7,20,000
To London account	15,800	16,000
To Provincial revenue receipts—		
Major works—Direct receipts	14,68,000	14,42,000
Minor works and navigation	8,43,000	8,35,000
To Income tax	14,736	15,024
To Suspense accounts (not affecting the Budget grant)—		
Deposits	55,000	90,000
Takávi advances	40,000	41,000
Total ...	73,75,636	74,74,669

(*a*) Excludes Rs. 21,000, estimated
(*b*) Ditto Rs. 30,000, ditto

D.

FOR THE YEARS 1891-92 AND 1892-93.

CHARGES.

ACCOUNTS.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.
	Rs.	Rs.
By Civil Department—		
I.—Remittances to Civil from P. W. Department—		
Payments into treasuries by officers of the Public Works Department	24,25,536	24,00,000
III.—Items adjustable by Civil Department—		
Expenditure in P. W. Department chargeable upon civil accounts—		
Miscellaneous	40,000	45,000
Expenditure against local loans	25,000	12,549
Inter-departmental charges to P. W. Department—		
Other Departments	1,600	2,120
IV.—Items adjustable by P. W. Department—		
Inter-departmental charges to P. W. Department—		
Other departments	300	200
Payments into treasuries by civil officers on account of P. W. Department—		
Water-rates	65,000	42,000
Miscellaneous receipts of P. W. Department ...	15,000	14,000
Contributions in aid of P. W. Department ...	...	9,000
By Central adjusting account	200	...
By Telegraph Department	300	200
By Transfers of the Public Works Department ...	10,57,000	10,50,000
By Expenditure against Imperial Budget grant—		
Net capital expenditure not charged against Revenue ...	(b) 5,70,000	(a) 6,07,000
By Expenditure against Provincial Budget grant—		
Net charges for Major works—Working expenses ..	13,73,000	14,23,000
Net charges for Minor Works and Navigation ...	16,45,000	16,84,000
By suspense accounts (not affecting the Budget grant)—		
Deposits	70,000	80,000
Takávi advances	55,000	75,600
By Balance	32,700	30,000
Total ...	73,75,636	74,74,669

amount of expenditure in England.
ditto ditto.

H. LeM. CAREY, *Lieut.-Col.*, B.S.C.,
Examiner, P. W. Accounts, Bengal.

R. D'S.—Reg. No. 451J—182—27-4-92.

FINAL ISSUE.

MINOR WORKS AND NAVIGATION. BENGAL PROVINCE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

MINOR WORKS AND NAVIGATION

IN

BENGAL PROVINCE

FOR THE YEAR

1892-93.

FORT WILLIAM,
The 25th April 1892.

C. W. ODLING,
Joint-Secretary to the Govt. of Bengal,
P. W. Dept

REVENUE.

BUDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1892 TO 31ST MARCH 1893.

	Actual Realizations, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Irrigation and Navigation Works.				
Works for which Capital and Revenue accounts are kept—				
Saran Canal	36,983	8,000	15,000	11,500
Calcutta and Eastern Canals	5,25,146	5,16,900	5,42,000	5,42,000
Orissa Coast Canal	65,630	90,700	70,000	72,000
Total ...	6,27,759	6,15,600	6,27,000	6,25,500
Works for which only Revenue accounts are kept—				
Nadia rivers	2,00,644	1,88,000	1,88,000	2,00,000
Works for which neither Capital nor Revenue accounts are kept—				
Eden Canal	3,597	9,000	11,000	10,800
Teur Canal	42	...	...	...
Total ...	3,639	9,000	11,000	10,800
Total Irrigation and Navigation Works ...	8,32,042	8,12,600	8,26,100	8,36,300
Agricultural Works.				
Works for which neither Capital nor Revenue accounts are kept—				
Government embankments	8,145	4,400	6,000	3,700
Takávi embankments under contract	3,875	3,000	3,000	3,000
Total Agricultural Works ...	12,020	7,400	9,000	6,700
GRAND TOTAL ...	8,44,062*	8,20,000*	8,35,000*	8,43,000*

* Exclusive of collections by civil officers.

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1892 TO 31ST MARCH 1893.

	Reference to detailed Estimate.	Actual outlay, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.					
43.—Minor Works and Navigation.					
PROVINCIAL.					
IRRIGATION AND NAVIGATION WORKS.					
Works for which Capital and Revenue Accounts are kept.					
CAPITAL.					
I.—WORKS ... ... In progress ... (Rs.)	.....	1,21,591	2,23,500	1,75,500	1,99,200
Not commenced ...	.....	...	...	...	...
		1,21,591	2,23,500	1,75,500	1,99,200
II.—ESTABLISHMENT	.....	43,773	51,000	39,450	75,300
III.—TOOLS AND PLANT	.....	16,788	66,000	73,309	58,500
IV.—SUSPENSE ACCOUNTS	.....	—2,016	...	...	...
V.—RECEIPTS ON CAPITAL ACCOUNT	.....	—1,215	...	...	...
Total Capital ...	.....	1,78,921	3,40,500	2,88,259	3,33,000
REVENUE.					
I.—EXTENSIONS AND IMPROVEMENTS ... In progress ... (Rs.)	.....	36,676	34,000	34,000	6,000
Not commenced ...	.....	...	...	...	...
		36,676	34,000	34,000	6,000
II.—MAINTENANCE AND REPAIRS	.....	2,18,638	2,00,000	2,34,000	1,88,400
III.—ESTABLISHMENT	.....	1,34,604	1,24,000	1,30,375	1,34,500
IV.—TOOLS AND PLANT	.....	30,874	19,300	25,149	20,100
V.—REFUNDS OF REVENUE	.....	105	...	...	...
Total Revenue ...	.....	4,20,897	3,77,300	4,23,524	3,49,000
Total works for which Capital and Revenue Accounts are kept.	.....	5,99,818	7,17,800	7,11,783	6,82,000

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1892 TO 31ST MARCH 1893—*continued.*

	Reference to detailed Estimate.	Actual Outlay, 1890-91	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.
Works for which only Revenue accounts are kept.					
I.—Works ... In progress ... ... / Not commenced	.....	.....	.....	.....	.....
	.....	.....	.....	.....	.....
II.—Repairs	.....	52,482	50,000	60,000	57,000
III.—Establishment	.....	45,410	36,000	36,000	39,000
IV.—Tools and Plant	...	2,476	2,000	1,778	2,000
V.—Suspense Accounts	.....	3,169			
VI.—Refunds of Revenue	.....	162	.....	.....	.....
Total works for which only Revenue accounts are kept ...	.....	1,03,699	88,000	97,778	98,000
Works for which neither Capital nor Revenue accounts are kept.					
I.—Works ... In progress	.....	6,820	.....	.....	.....
Not commenced	.....	.....	.....	.....	.....
	.....	6,820	.....	.....	.....
II.—Repairs	.....	26,623	24,000	28,000	25,000
III.—Establishment	.....	12,208	9,000	9,000	12,000
IV.—Tools and Plant	.....	971	700	808	1,000
V.—Suspense Accounts	.....	.....	.....	.....	.....
Total works for which neither Capital nor Revenue accounts are kept	.....	46,622	33,700	37,808	38,000
Total Irrigation and Navigation Works ...	.....	7,50,139	8,39,500	8,47,369	8,18,000

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FORM 1ST APRIL 1892 TO 31ST MARCH 1893—*continued.*

	Reference to detailed Estimate.	Actual Outlay, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural Works.					
Works for which neither Capital nor Revenue accounts are kept.					
I.—Works ... In progress	.....	1,04,411	1,88,000	2,37,745	2,14,900
I.—Works ... Not commenced (inclusive of reserve)	.....	.....	.....	.....	.....
	.....	1,04,411	1,88,000	2,37,745	2,14,900
II.—Maintenance and Repairs	.....	4,18,653	4,57,000	3,94,000	3,98,000
III.—Establishment	.....	1,71,571	1,93,000	1,93,000	1,94,100
IV.—Tools and Plant	.....	1,193	15,500	11,886	20,000
V.—Suspense Accounts	.....	57,016	.....	.....	.....
VI.—Refunds of Revenue	.....	5	.....	.....	.....
Total Agricultural Works (inclusive of Reserve) ...	.....	7,52,849	8,53,500	8,36,631	8,27,000
Grand Total Minor Works and Navigation ...	.....	15,02,988	16,93,000	16,84,000	16,45,000

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1892 TO 31ST MARCH 1893—*concluded.*

	Reference to detailed Estimate.	Actual Outlay, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.
		Rs.	Rs.	Rs.	Rs.
GRAND TOTAL 43.—MINOR WORKS AND NAVIGATION.					
Works	...	2,69,498	4,45,500	4,47,245	4,20,100
Repairs	...	7,16,396	7,31,000	7,16,000	6,68,400
Establishment	...	4,07,566	4,13,000	4,07,825	4,54,900
Tools and Plant	...	52,302	1,03,500	1,12,930	1,01,600
Profit and Loss	...	...	...	...	...
Suspense Accounts	...	58,169	...	...	...
Refunds of Revenue	...	272	...	...	...
Receipts on Capital Account...	...	(—)1,215	...	...	...
Total ...	...	15,02,988	16,93,000	16,84,000	16,45,000

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1892-93 ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of sanctioned Estimate.	Capital outlay to end of 1890-91.	Budget Estimate, 1891-92.	Probable outlay during 1891-92 (Revised Estimate).	Budget Estimate, 1892-93.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
43—Minor Works and Navigation.						
PROVINCIAL.						
IRRIGATION AND NAVIGATION WORKS.						
Works for which Capital and Revenue accounts are kept.						
CAPITAL.						
Works in progress.						
Calcutta and Eastern Canals ...	(a) ...	52,32,872	33,500	700	1,36,500	(a) There is no general sanctioned estimate for these canals.
Midnapore Canal	56,000	18,534	...	16,479	...	
Hidgellee Tidal Canal ...	7,69,150	2,02,298	3,07,000	2,71,080	68,500	
Orissa Coast Canal	(b) 43,46,873	(c) 42,35,059	...	...	1,28,000	(b) Revised estimate sanctioned by the Secretary of State. (c) Includes Rs. 8,66,000 grants-in-aid from protective funds.
Saran Canal	6,63,521	6,69,570	...	...	...	
Total Capital ...	...	1,03,58,333	3,40,500	2,88,259	3,33,000	

CHARGES.

PART I—*continued.*

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1892-93 ARRANGED BY PROJECTS AND OBJECTS OF WORK—*concluded.*

	Amount of sanctioned Estimate.	Actual outlay to end of 1890-91.	Budget Estimate, 1891-92.	Probable outlay during 1891-92. (Revised Estimate).	Budget Estimate, 1892-93.	Remarks and References.
Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	
Orissa Coast canal	...	..	67,000	82,814	67,000	
Calcutta and Eastern canals ...	...	...	2,88,600	3,20,010	2,61,000	
Saran canal	...	...	21,700	20,700	21,000	
Total Revenue ...	...	...	3,77,300	4,23,524	3,49,000	
Total Works for which Capital and Revenue Accounts are kept.	...	...	7,17,800	7,11,783	6,82,000	
Works for which only Revenue accounts are kept.						
Works in Progress.						
Nadia Rivers	...	...	88,000	93,778	98,000	
Total works for which only Revenue accounts are kept.	...	...	88,000	97,778	98,000	
Works for which neither Capital nor Revenue Accounts are kept.						
Works in Progress.						
Eden canal ... .. / Teur canal	...	...	33,700	37,808	38,000	
Total Works for which neither Capital nor Revenue Accounts are kept	...	.	33,700	37,808	38,000	
Total Irrigation and Navigation Works.	...	...	8,39,500	8,47,369	8,18,000	
Agricultural Works.						
Works for which neither Capital nor Revenue Accounts are kept.						
Works in Progress.						
Government embankments and works for the improvement of Government and escheated estates.	...	...	8,53,500	8,36,631	8,27,000	
Midnapore Tuccavee embankments under contract.						
Gandak Tuccavee embankments under contract.	...	...				
Works in charge of civil officers ...	...	...				
Total Agricultural ...	...	...	8,53,500	8,36,631	8,27,000	
Total 43—Minor Works and Navigation	...	...	16,93,000	16,84,000	16,45,000	

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	BUDGET ESTIMATE, 1892-93.										REVISED ESTIMATE, 1891-92.	BUDGET ESTIMATE, 1891-92.	ACTUAL OUTLAY IN 1890-91.
	WORKS—			REPAIRS.	ESTABLISHMENT.	TOOLS AND PLAN.	SUSPENSE.	REFUNDS OF REVENUE.	RECEIPTS ON CAPITAL ACCOUNT.	TOTAL.			
	IN PROGRESS.	NOT COMMENCED.	TOTAL.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.													
43—Minor Works and Navigation.													
Provincial.													
In India	4,20,100		4,20,100	6,68,400	4,54,900	1,01,600	...	...	...	16,45,000	16,78,915	16,93,000	15,02,988
In England ...	.....		...	...	...	...	..	...	...	...	5,085	...	...
Total ...	4,20,100		4,20,100	6,68,400	4,54,900	1,01,600	...	...	...	16,45,000	16,84,000	16,93,000	15,02,988
TOTAL 43—MINOR WORKS AND NAVIGATION ...	4,20,100		4,20,100	6,68,400	4,54,900	1,01,600	...	...	...	16,45,000	16,84,000	16,93,000	15,02,988

CHARGES.

PART I—*concluded.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1891-92, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1892-93.				Revised estimate, 1891-92.	Budget estimate, 1891-92.	Actual outlay, 1890-91.
	Works.	Tools and plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	.....	.....	.....	*Nil.*	5,085	.....	.....

PART VII

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1892-93.

	Estimate, 1892-93.	Estimate, 1891-92.
	Rs.	Rs.
Nil.		

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF THE YEAR 1892-93.

	Direct charges.	Indirect Charges.			Grand Total
		Capitalization of abatement of land revenue.	Leave and pension allowances.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
43.—MINOR WORKS AND NAVIGATION.					
Irrigation and Navigation Works.					
Tirhoot Project.					
Actual outlay to end of 1890-91—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	5,31,425	...	74,650	74,650	6,06,075
	5,31,425	...	74,650	74,650	6,06,075
Probable outlay during 1891-92	...	...	...	...	...
Proposed outlay during 1892-93	...	...	...	...	...
Total ...	5,31,425	...	74,650	74,650	6,06,075
Damoodur Project.					
Actual outlay to end of 1890-91—					
Old outlay	...	...	...	...	
Outlay against current sanctions	1,48,741	...	16,239	16,239	1,64,980
	1,48,741	...	16,239	16,239	1,64,980
Probable outlay during 1891-92	...	...	...	...	...
Proposed outlay during 1892-93	...	...	...	...	...
Total ...	1,48,741	...	16,239	16,239	1,64,980
Sarun Canal.					
Actual outlay to end of 1890-91—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	6,69,570	97	27,086	27,183	6,96,753
	6,69,570	97	27,086	27,183	6,96,753
Probable outlay during 1891-92	...	...	...	...	...
Proposed outlay during 1892-93	...	...	...	...	...
Total ...	6,69,570	97	27,086	27,183	6,96,753
Orissa Coast Canal.					
Actual outlay to end of 1890-91—					
Old outlay	...	...	...	...	...
Outlay against current sanctions	42,35,059	784	1,02,234	1,03,018	43,38,077
	42,35,059	784	1,02,234	1,03,018	43,38,077
Probable outlay during 1891-92	...	...	...	...	...
Proposed outlay during 1892-93	1,28,000	...	3,990	3,990	1,31,990
Total ...	43,63,059	784	1,06,224	1,07,008	44,70,067

APPENDIX A—*concluded.*

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO THE END OF THE YEAR 1892-93—*concluded.*

	Direct charges.	Indirect Charges.			Grand Total.
		Capitalization of abatement of land revenue.	Leave and pension allowances.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Calcutta and Eastern Canals.					
Actual outlay to end of 1890-91—					
Old outlay	24,91,012	...	...	...	24,91,012
Outlay against current sanctions	27,41,860	...	61,025	61,025	28,02,885
	52,32,872	...	61,025	61,025	52,93,897
Probable outlay during 1891-92	700	...	28	28	728
Proposed outlay during 1892-93	1,36,500	...	4,942	4,942	1,41,442
Total ...	53,70,072	...	65,995	65,995	54,36,067

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF 1892-93.

	Probable Receipts, 1892-93.			Probable expenses during 1892-93 (direct and indirect).	Balance surplus or deficit, 1892-93.	Probable net surplus or deficit for 1891-92.	Actual net surplus or deficit to end of 1890-91.	Probable net surplus or deficit to end of 1892-93.
	Direct receipts.	Share of enhanced land revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION WORKS.								
Works for which Capital and Revenue Accounts are kept.								
Orissa Coast Canal	72,000	...	72,000	67,000	5,000	(—)12,814	(—)1,01,279	(—)1,09,093
Calcutta and Eastern Canals.	5,42,000	...	5,42,000	2,61,000	2,81,000	2,21,990	1,29,79,178	1,34,82,168
Saran Canal ...	11,500	...	11,500	21,000	(—)9,500	(—)5,700	(—)1,05,629	(—)1,20,829
Total ...	6,25,500	...	6,25,500	3,49,000	2,76,500	2,03,476	1,27,72,270	1,32,52,246
Works for which only Revenue Accounts are kept.								
Nadia rivers ...	2,00,000	...	2,00,000	98,000	1,02,000	90,222	35,45,968	37,38,190

H. P. & others—Reg. No. 452J—182—27-4-92.

No. 529*I.A.*

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

IRRIGATION.

Accounts.

Dated Calcutta, the 26th April 1892.

RESOLUTION.

BUDGET ESTIMATES FOR 1892-93.

READ—

Government of India, Public Works Department, letter, No. 4A.I., dated the 15th January 1892.

Government of Bengal, Financial Department, Office Memorandum No. 288F., dated the 15th January 1892.

Government of India, Public Works Department, No. 36A.I., dated the 19th February 1892.

Orders of the Government of India, Public Works Department, No. $\frac{1}{B.O.}$ A-1, dated the 18th March 1892, on the preliminary issues of the budget estimates for 1892-93

THE final issues of the budget estimates of the Irrigation Branch, Bengal, for the year 1892-93, have been prepared for the amounts passed by the Government of India in the orders quoted above.

2. The following statement shows in detail for each project sanctioned by the Secretary of State as major work the estimated receipts from "Water-rates," "Navigation," and "Miscellaneous" during the year 1892-93, in comparison with the budget and revised estimates for 1891-92 and the actuals of 1890-91:—

XXIX.—Major Works—Direct Receipts.

	Budget estimate, 1892-93.	Revised estimate, 1891-92.	Budget estimate, 1891-92.	Actuals, 1890-91.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Orissa Canals.				
Water rates	2,00,000	2,00,000	2,00,000	2,09,806
Navigation	1,22,000	1,23,000	1,10,000	1,21,498
Miscellaneous	16,000	14,500	14,500	13,708
Total ...	3,38,000	3,37,500	3,24,500	3,45,012
Midnapore Canal.				
Water-rate	99,000	1,20,000	1,10,500	1,15,438
Navigation	1,20,000	1,10,000	1,25,000	1,10,830
Miscellaneous	16,000	17,000	6,500	10,928
Total ...	2,35,000	2,47,000	2,42,000	2,37,196
Hidgellee Tidal Canal.				
Navigation	58,000	44,000	39,000	27,145
Miscellaneous	2,000	1,000	1,000	899
Total ...	60,000	45,000	40,000	28,044
Sone Canals.				
Water-rate	7,50,000	7,20,000	7,30,000	6,44,718
Navigation	60 000	66,000	61,500	65,629
Miscellaneous	25,000	26,500	21,000	26,128
Total ...	8,35,000	8,12,500	8,12,500	7,36,475
GRAND TOTAL ...	14,68,000	14,42,000	14,19,000	13,46,727

3. The estimate of receipts under XXX—Minor Works and Navigation, of the year 1892-93, in comparison with the budget and revised estimates for 1891-92 and the actuals of 1890-91, is shown below:—

XXX.—Minor Works and Navigation Direct Receipts.

	Budget estimate, 1892-93.	Revised estimate, 1891-92.	Budget estimate, 1891-92.	Actuals, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION WORKS.				
Works for which Capital and Revenue accounts are kept.				
Orissa Coast Canal	72,000	70,000	90,780	65,630
Calcutta and Eastern Canals	5,42,000	5,42,000	5,16,900	5,25,146
Saran Canal	11,500	15,000	8,000	36,983
Total ...	6,25,500	6,27,000	6,15,600	6,27,759
Works for which only Revenue Accounts are kept.				
Nadia Rivers	2,00,000	1,88,000	1,84,000	2,00,644
Works for which neither Capital nor Revenue Accounts are kept.				
Eden Canal	10,800	11,000	9,000	3,597
Tour project	.....	.....	.....	42
Total ...	10,800	11,000	9,000	3,639
Total Irrigation and Navigation Works ...	8,36,300	8,26,000	8,12,600	8,32,042
AGRICULTURAL WORKS.				
Works for which neither Capital nor Revenue accounts are kept.				
Schedule D embankments	3,700	6,000	4,400	8,145
Tuccavi embankments under contract—				
(1) Collection by Public Works Officers ...	3,000	3,000	3,000	3,875
(2) Collection by Civil Officers ...	1,03,000	1,08,000	1,03,000	93,637
Total Agricultural Works ...	1,09,700	1,17,000	1,10,400	1,05,657
Total Provincial ...	9,46,000	9,43,000	9,23,000	9,37,699
Local—				
Collection by Civil Officers	13,000	13,000	3,000	10,227
Total Local ...	13,000	13,000	3,000	10,227
GRAND TOTAL ...	9,59,000	9,56,000	9,26,000	9,47,926

4. The estimates of charges for 1892-93, compared with the revised and budget estimates for 1891-92 and the actuals of 1890-91 under the several heads of account, are shown in detail in the following statements:—

42.—*Major Works—Working Expenses.*

	Budget estimate, 1892-93.	Revised estimate, 1891-92.	Budget estimate, 1891-92.	Actuals, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs	Rs.
DIRECT CHARGES.				
Orissa Canals.				
Repairs and maintenance	2,06,500	1,74,580	2,13,000	2,22,638
Establishment { Engineering	1,12,500	1,14,000	1,14,000	2,01,569
Establishment { Revenue	76,000	76,000	76,000	
Tools and plant	25,000	26,733	25,000	13,951
Refunds of revenue	.....	.....	.....	76
Profit and loss	.....	.....	.....	1,225
Total ...	4,20,000	3,91,313	4,28,000	4,39,459

	Budget estimate, 1892-93.	Revised estimate, 1891-92.	Budget estimate, 1891-92.	Actuals, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
DIRECT CHARGES.				
Midnapore Canal.				
Repairs and maintenance	1,16,000	1,49,480	1,19,000	1,05,038
Establishment { Engineering	42,500	38,500	38,500	70,082
Establishment { Revenue	36,500	36,500	36,500	
Tools and plant	35,000	49,563	30,000	23,929
Refunds of revenue	.....	.....	.....	205
Total ...	2,30,000	2,68,043	2,24,000	1,99,254
Hidgellee Tidal Canal.				
Repairs and maintenance	18,500	34,600	27,000	27,012
Establishment { Engineering	11,000	9,500	9,500	11,469
Establishment { Revenue	5,500	5,500	5,500	
Tools and plant	4,000	1,644	4,000	13,487
Refunds of revenue	.....	.....	.....	.....
Total ...	39,000	50,644	46,000	51,968
Sone Canals.				
Extensions and improvements	6,000	8,000	4,000	3,263
Repairs and maintenance	2,64,000	2,71,000	2,84,000	2,72,831
Establishment { Engineering	2,06,000	2,10,000	2,10,000	3,48,665
Establishment { Revenue	1,65,000	1,81,000	1,80,000	
Tools and plant	35,000	30,000	30,000	28,527
Refunds of revenue	8,000	13,000	13,000	7,305
Total ...	6,84,000	7,13,000	7,21,000	6,60,591
GRAND TOTAL ...	13,73,000	14,23,000	14,19,000	13,51,272

43 —*Minor Works and Navigation.*

PROVINCIAL.				
IRRIGATION AND NAVIGATION WORKS.				
Works for which Capital and Revenue Accounts are kept.				
CAPITAL ACCOUNT.				
Remodelling of the Hidgellee Tidal Canal.				
Works	50,000	1,75,000	2,00,000	99,423
Establishment	11,500	39,250	46,000	35,978
Tools and plant	7,000	56,830	61,000	17,483
Suspense accounts	.....	.....	.....	.....
Total ...	68,500	2,71,080	3,07,000	1,52,884
Less—Receipts on Capital Account	.....	.....	.....	.....
Net Total ...	68,500	2,71,080	3,07,000	1,52,884
Midnapore Canal.				
Works	.....	.....	.....	3,300
Establishment	.....	.....	.....	1,136
Tools and plant	.....	16,479	.....	(—)24
Suspense accounts	.....	.....	.....	.....
Total ...	.....	16,479	.....	4,412
Orissa Coast Canal.				
Works	94,500	.....	.....	17,269
Establishment	28,500	.....	.....	6,085
Tools and Plant	5,000	.....	.....	(—) 4,098
Suspense accounts	.....	.....	.....	(—) 2,029
Total ...	1,28,000	.....	.....	17,227
Less—Receipts on Capital Account ...	.....	.....	.....	(—) 15
Net Total ...	1,28,000	.....	.....	17,212

	Budget estimate, 1892-93.	Revised estimate, 1891-92.	Budget estimate, 1891-92.	Actuals, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Irrigation and Navigation Works.—contd.				
Works for which Capital and Revenue Accounts are kept.—*contd.*				
Damoodur project	.....	.....	.....	(—) 1,200
Calcutta and Eastern Canals.				
Works	54,700	500	23,500	1,599
Establishment	35,300	200	5,000	574
Tools and plant	46,500	.....	5,000	3,427
Suspense accounts	.....	.....	.....	13
Total ...	1,36,500	700	33,500	5,613
Less—Receipts on Capital Account ...	.....	.....	.....	.....
Net Total ..	1,36,500	700	33,500	5,613
Total Capital Account ...	3,33,000	2,88,259	3,40,500	1,78,921
REVENUE ACCOUNTS.				
Orissa Coast Canals.				
Repairs and maintenance	38,000	52,000	40,000	42,312
Establishment ... { Engineering	17,400	15,400	15,400	21,660
Establishment ... { Revenue	6,600	6,600	6,600	
Tools and plant	5,000	8,814	5,000	9,794
Refunds of revenue	.....	.....	.....	44
Total ...	67,000	82,814	67,000	73,810
Calcutta and Eastern Canals.				
Extensions and improvements	6,000	34,000	34,000	36,676
Repairs and maintenance	1,39,000	1,71,000	1,48,000	1,49,872
Establishment ... { Engineering	65,500	61,800	57,000	1,02,384
Establishment ... { Revenue	36,000	37,575	36,000	
Tools and plant	14,500	15,635	13,600	20,691
Refunds of revenue	.....	.....	.....	61
Total ...	2,61,000	3,20,010	2,88,600	3,09,684
Saran Canals.				
Extensions and improvements	.....	.....	.....	.....
Repairs and maintenance	11,400	11,000	12,0 0	26,454
Establishment	9,000	9,000	9,000	10,560
Tools and plant	600	700	700	389
Total ...	21,000	20,700	21,700	37,403
Total Revenue Account ...	3,49,000	4,23,524	3,77,300	4,20,897
Total works for which Capital and Revenue Accounts are kept	6,82,000	7,11,783	7,17,800	5,99,818
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.				
Nadia Rivers.				
Works—				
Repairs and maintenance	57,000	60,000	50,000	52,482
Establishment ... { Engineering ...	13,000	10,000	10,000	45,410
Establishment ... { Revenue	26,000	26,000	26,000	
Tools and plant	2,000	1,778	2,000	2,476
Suspense accounts	.....	.....	.....	3,169
Refunds of revenue	.....	.....	.....	162
Total works for which only Revenue Accounts are kept ...	98,000	97,778	88,000	1,03,699

	Budget estimate, 1892-93.	Revised estimate, 1891-92.	Budget estimate, 1891-92.	Actuals, 1890-91.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Eden Canal	.....	.....	.....	584
Teur	.....	.....	.....	6,236
Total Works ...	.....	.....	.....	6,820
Repairs and maintenance.				
Eden Canal	19,000	20,000	20,000	24,612
Teur	6,000	8,000	4,000	2,011
Total Maintenance ...	25,000	28,000	24,000	26,623
Establishment	12,000	9,000	9,000	12,208
Tools and plant	1,000	808	700	971
Suspense accounts	.....	.....	.....	.....
Total works for which neither Capital nor Revenue Accounts are kept ...	38,000	37,808	33,700	46,622
Total Irrigation and Navigation Works ...	8,18,000	8,47,369	8,39,500	7,50,139
AGRICULTURAL WORKS.				
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.				
Works.				
Government embankments in the Orissa Circle ...	2,000	14,604	22,000	1,818
Ditto ditto in the South-Western Circle.	78,000	95,086	48,000	71,839
Ditto ditto in the Eastern Circle...	.....	25,583	.....	.....
Ditto ditto in other Circles ..	.....	13,772	.....	.....
Midnapore tuccavi embankments under contract ...	.....	.....	.....	.....
Gunduck tuccavi embankments under contract ...	.....	.....	.....	122
Works for the improvement of Government and escheated estates (in charge of Civil Offices.)	80,000	88,000	88,000	30,641
Other works in charge of Civil Officers ...	2,000	2,000	2,000	11,508
Reserve	54,900	700	30,000	.....
Total Works ...	2,16,900	2,39,745	1,90,000	1,15,919
Repairs and maintenance.				
Government embankments in the Orissa Circle ...	1,00,000	81,000	1,20,000	1,18,933
Ditto ditto in the South-Western Circle.	2,00,000	2,05,500	2,27,000	1,92,089
Ditto ditto in the Eastern Circle...	3,000	.....	.....	.....
Improvement of Government estates by Civil Officers.	.....	.....	.....	17,319
Midnapore tuccavi embankments under contract	35 000	20,500	35,000	17,824
Gunduck tuccavi embankments under contract	60,000	87,000	75,000	72,488
Total maintenance ...	3,98,000	3,94,000	4,57,000	4,18,653
Establishment	1,94,100	1,93,000	1,93,000	1,71,571
Tools and plant...	20,000	11,886	15,500	1,193
Suspense accounts	.....	.....	.....	57,016
Refunds of revenue	.....	.....	.....	5
Total Agricultural Works ...	8,29,000	8,38,631	8,55,500	7,64,357
Total Minor Works and Irrigation ...	16,47,000	16,86,000	16,95,000	15,14,496
Local ...	8,000	8,000	5,000	9,863
GRAND TOTAL ...	16,55,000	16,94,000	17,00,000	15,24,359

	Budget estimate, 1892-93.	Budget estimate, 1891-92.	Budget estimate, 1891-92.	Actuals, 1890-91.
	Rs.	Rs.	Rs.	Rs.
49—CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.				
IMPERIAL.				
Direct Charges.				
Orissa Canals.				
Works	3,17,000	3,36,450	3,66,000	2,79,149
Establishment	73,000	77,200	84,000	47,656
Tools and plant...	10,000	2,850	10,000	7,089
Suspense accounts	.....	.....	.....	(—)2,139
Total ...	4,00,000	4,16,500	4,60,000	3,31,755
Less—Receipts on Capital Account ...	.....	.....	.....	159
Net Total ...	4,00,000	4,16,500	4,60,000	3,31,596
Midnapore Canals.				
Works	.....	.....	.....	.....
Establishment	.....	.....	.....	.....
Tools and plant	.....	.....	.....	.....
Suspense accounts	.....	.....	.....	(—)39,537
Total ...	.....	.....	.....	(—)39,537
Less—Receipts on Capital Account ...	.....	.....	.....	765
Net Total ..	.....	.....	.....	(—)40,302
Sone Canals.				
Works	89,500	1,64,500	1,04,000	1,32,699
Establishment	20,500	38,000	24,000	19,850
Tools and plant	90,000	9,000	12,000	6,411
Suspense accounts	.....	.....	.....	14,716
Total ...	2,00,000	2,11,500	1,40,000	1,73,676
Less—Receipts on Capital Account ...	.....	.....	.....	2,315
Net Total ...	2,00,000	2,11,500	1,40,000	1,71,361
GRAND TOTAL ...	6,00,000	6,28,000	6,00,000	4,62,655

5. On comparing the preliminary with the final issues of the budget estimates, the following changes will be noticed in the budget estimate for 1892-93. Firstly, the estimate of receipts under XXIX, Major Works—Direct receipts has been increased from Rs. 13,92,800 to Rs. 14,68,000. The increase is chiefly owing to an unforeseen extension of rabi irrigation in the Sone Circle since the forecast for 1892-93 was first prepared. The receipts from water-rates for that year are estimated to be Rs. 75,000 more than was anticipated, and accordingly the Government of India was asked to add that amount to the estimate for 1892-93. Secondly, the estimate of charges under 43, Minor Works and Navigation, has been reduced from Rs. 17,06,800 to Rs. 16,45,000. The reduction is Rs. 61,800, and has been shown entirely in the grant for capital expenditure on works of the Calcutta and Eastern Canals, the estimates already received and likely to be received for these works during the course of the year appearing to justify the said reduction in the grant for those canals alone.

6. The differences between the budget and revised estimates for 1891-92 under the several heads of account, both for receipts and charges, have already been explained in the Chief Engineer's notes which accompanied the preliminary issues of the budget estimates. The revised estimate of charges under 43, Minor Works and Navigation, has been retained at Rs. 16,86,000, the figure entered in the preliminary issue of the budget estimate, and passed by the Government of India in the orders quoted last in the preamble to this Resolution, notwithstanding that a sum of Rs. 15,000 was surrendered to the Financial Department of this Government from the grant for remodelling the

Hidgellee Tidal Canal since the submission of the preliminary issues of the budget estimates, and a report of such surrender was made to the Government of India in Bengal Government letter No. 244I.A., dated 25th February last. The revised estimate under this head is actually Rs. 16,71,000.

7. Ordered that a copy of this Resolution, together with 35 copies of the Budget Estimates (final issue), be forwarded to the Government of India for information.

Ordered also that copies of this Resolution, and of the orders of the Government of India, together with the Budget Estimates, be forwarded to the Financial Department of this Government, the Secretary to the Board of Revenue, Lower Provinces, and the Accountant-General, Bengal, for information; also to the Superintending Engineers of the Orissa, South-Western and Sone Circles, and the Examiner, Public Works Accounts, Bengal, for information and guidance.

By order of the Lieutenant-Governor of Bengal,

C. W. ODLING,
Joint-Secretary to the Govt. of Bengal.

M. E. D.—Reg. No. 275C—176 - 27-4 92.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

PROVINCIAL CIVIL WORKS

IN

BENGAL

FOR THE YEAR

1892-93.

CALCUTTA,
The 28th April 1892.

F. J. JOHNSTONE,
Secretary to the Govt. of Bengal,
Public Works Dept.

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REVENUE.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF REVENUE UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93.

BUDGET ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL CIVIL WORKS OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1892 TO 31ST MARCH 1893.

	ACTUALS, 1890-91.	BUDGET ESTIMATE, 1891-92.	REVISED ESTIMATE, 1891-92.	BUDGET ESTIMATE, 1892-93.
	Rs.	Rs.	Rs.	Rs.
Rent of quarters for officers, the returns from which are expected to yield interest on the cost of construction	...	...	...	...
Rent of buildings, the returns from which are not expected to yield interest on the cost of construction	49,816	35,000	35,000	35,000
Casual rent of buildings		5,000	5,000	5,000
Sales of buildings	3,19,866	10,000	10,000	10,000
„ of tools and plant	12,890	2,000	2,000	2,000
„ of produce	1,815	2,000	2,000	2,000
„ of old materials	4,636	5,000	5,000	5,000
Value of materials received from old buildings	2,711	3,000	3,000	3,000
Unclaimed deposits	1,290	...	...	...
Fines, refunds, and miscellaneous	29,530	1,20,000	40,000	1,20,000
Rents from Strand bank, Maidan, &c.	49,891	48,000	48,000	48,000
Total ...	4,72,445	2,30,000	1,50,000†	2,30,000*
Total Revenue to be realized in Public Works Department under Provincial Civil Works	69,168	2,30,000	1,50,000†	2,30,000*
Ditto ditto in Civil Department under ditto ...	4,03,277	...	...	...
Total as above ...	4,72,445	2,30,000	1,50,000	2,30,000

* Of this sum Rs. 1,50,000 represents the annual estimate of receipts of the Public Works Department, and Rs. 80,000 the profits payable by the Darjeeling-Himalayan Railway Company for two years ending 30th June 1891.

† The decrease is due to there being little prospect of realizing the profits of Rs. 80,000 payable by the Darjeeling-Himalayan Railway Company during the year.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF EXPENDITURE ON PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1892 TO 31ST MARCH 1893.

	Reference to Detailed Estimate.	Actuals, 1890-91.	Budget Estimate, 1891-92.	Revised, Estimate, 1891-92.	Budget Estimate, 1892-93.
ORIGINAL WORKS.	Pages.	Rs.	Rs.	Rs.	Rs.
Civil Buildings	4-13	11,12,287	7,47,100	11,29,500	10,25,300
Communications	14-15	4,73,925	8,06,593	5,82,500	1,92,000
Miscellaneous Public Improvements ...	16-17	1,69,626	3,500	30,000	21,700
		17,55,838	15,57 193	17,42,000	12,39,000
REPAIRS.					
Civil Buildings	18-51	3,53,962	5,00,000	5,08,000	4,00,000
Communications	52-68	6,27,132	6,65,000	6,44,000	5,19,000
Miscellaneous Public Improvements ...	69	74,906	55,000	66,000	55,000
		10,56,000	12,20,000	12,18,000	9,74,000
TOTAL WORKS AND REPAIRS.					
Civil Buildings	.....	14,66,249	12,47,100	16,37,500	14,25,300
Communications	.....	11,01,057	14,71,593	12,26,500	7,11,000
Miscellaneous Public Improvements ...	.....	2,44,532	58,500	96,000	76,700
		28,11,838	27,77,193	29,60,000	22,13,000
Establishment	77-84	7,21,877	7,33,757	7,34,000	7,19,000
Tools and Plant	85	47,628	39,050	45,000	39,000
Profit and Loss	.....	35	.....	.....	.....
Stock and Suspense	86	−75,320	1,50,000	4,000	.....
GRAND TOTAL ...	.....	35,06,058	37,00,000	37,43,000	29,71,000

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL FUNDS AND CONTRIBUTIONS AS DETAILED WITHIN.

	Actuals, 1890-91.	Budget Estimate, 1891-92.	Revised Estimate, 1891-92.	1892-93.					
				Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.
PROVISION FROM PROVINCIAL FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In India ...	35,06,058	35,70,000	35,77,000	10,39,000	9,59,000	7,19,000	39,000	...	27,56,000
In England ...	...	1,30,000	1,66,000	2,00,000	15,000	...	...	...	2,15,000
Total as above ...	35,06,058	37,00,000	37,43,000	12,39,000	9,74,000	7,19,000	39,000	...	29,71,000
PROVISION FROM CONTRIBUTION.									
In India ...	98,645	29,093	90,000	24,108	...	...	...	...	24,108
GRAND TOTAL ...	36,04,703	37,29,093	38,33,000	12,63,103	9,74,000	7,19,000	39,000	...	29,95,108

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, Treasuries, and Record-rooms.	Calcutta ...	Calcutta ...	1	Constructing offices for the Collector of Calcutta, the Commissioner of Presidency Division, and the Income-tax Collector.
	Chittagong ...	Noakhali ..	2	Constructing Judge's Court ... ...
	Patna ...	Bankipore ...	3	Additions and alterations to the Judge's Court ...
		Gaya ...	4	Extending one of the three civil buildings in order to provide an office for the 3rd Munsif and his amlah.
	Chittagong ...	Kasba ...	5	Constructing a single Munsifi .. .. Enlargement of the single Munsifi for accommodation of an extra Munsif.
		Fenny ...	6	Constructing a permanent Munsifi ... ...
		Hathazari ...	7	Constructing a single Munsifi ... ... Extending the single Munsifi to provide accommodation for an additional Munsif.
	Dacca ...	Bhánga ...	8	Constructing a treble Munsifi with an iron shed for suitors and witnesses, including cost of land.
		Patuakhali ...	9	Constructing a Munsifi for four Munsifs ...
	Presidency ...	Satkhira ..	10	Constructing a single Munsifi ... ...
	Burdwan ...	Kalna ...	11	Enlarging the Munsifi ... ...
		Rampur Hát ..	12	Extending the Munsif's Court-house to provide accommodation for an additional Court.
		Midnapore ...	13	Additional accommodation for the Collectorate ...
Residence for Local Government.	Rajshahi ...	Darjeeling ...	14	Constructing a Darbar Hall ... ...
			15	Constructing Corridor bridge, &c., near Durbar Hall.
...	...	...	16	Minor Works (Administration) ... ...
Small Cause Court.	Calcutta ...	Calcutta ...	17	Additions and extentions to the Small Cause Court.
District (Subdivisional) Court Buildings.	Dacca ...	Tangail ...	18	Subdivisional Court-house ... ...
			19	Subdivisional residence ... ...
				Carried over ...

I.

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93.

Amount of Estimate.	Outlay.		Grant, 1892-93.		Item No.	Remarks and References.
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
2,78,221	...	82,000	1,96,000		1	Estimate sanctioned in letter No. 710B, dated 11th February 1892.
1,31,799	72,519	58,480	800		2	Estimate sanctioned in letter No. 2505B, dated 10th September 1890.
3,132	...	...	3,100		3	Estimate sanctioned in letter No. 645B, dated 6th February 1892.
...	...	...	5,000		4	Estimate called for in letter No. 763B, dated 13th February 1892.
6,162 5,366	7,929 ...	2,599	1,000		5	Estimates sanctioned in letters Nos. 189B and 78B, dated 16th January 1883 and 8th January 1892, respectively.
11,026	...	4,575	6,400		6	Estimate sanctioned in letter No. 839B, dated 16th February 1892.
10,575 7,248	10,370 ...	106	7,300		7	Estimates sanctioned in letters Nos. 1333B and 435B, dated 30th April 1891 and 23rd January 1892, respectively.
36,450	...	7,599	28,800		8	Estimates sanctioned in letters Nos. 2394B and 2397B, both dated 21st August 1891.
...	...	...	6,500		9	Estimate called for in letter No. 765B, dated 13th February 1892.
6,402	1,935	72	4,400		10	Estimate sanctioned by Superintending Engineer, South-Western Circle, on 3rd July 1890.
4,395	...	500	3,900		11	Estimate sanctioned in letter No. 57B, dated 7th February 1892.
7,306	...	...	7,000		12	Estimate sanctioned in letter No. 820B, dated 15th February 1892.
23,816	3,876	15,540	4,400	2,74,600	13	Estimate sanctioned in letter No. 2307B of 25th October 1889.
14,992	...	12,192	2,800		14	Estimate sanctioned in letter No. 212B, dated 15th January 1892.
...	...	...	11,400	14,200	15	
...	...	...	20,000	20,000	16	
1,23,719	92,321	19,228	1,400	1,400	17	Revised estimate sanctioned in letter No. 3582B, dated 4th December 1891.
25,491	3,615	17,500	5,000		18	Revised estimate sanctioned in letter No. 631B, dated 5th February 1892.
4,022	...	...	4,000		19	Estimate sanctioned in letter No. 1418B dated 17th March 1892.
...	...	...	9,000	3,10,200		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
District (Sub-divisional) Court Buildings—*concld.*	Dacca—*concld.*	Netrokona ...	20	Sub-divisional residence ... ..
		Manikganj ...	21	Raising the masonry floors of the Sub-divisional Court-house and residence, and also the superstructure.
	Chittagong ...	Fenny ...	22	Constructing masonry sub-treasury, record-room and sub-divisional malkhana.
	Burdwan ...	Serampore ...	23	Converting the sub-divisional bungalow into a Court-house.
	Rajshahi ...	Thakurgong	24	Constructing a sub-divisional residence ...
		Gaibanda ...	25	Constructing a sub-divisional residence and providing a corrugated iron roof to the Sub-divisional Office.
.....	.....	.....	26	Minor Works (Law and Justice) ... ..
Churches ...	Burdwan ...	Howrah ...	27	Constructing a Parsonage ... ...
Burial-grounds	Calcutta ...	Calcutta ...	28	New Cemetery ... ...
	Chota Nagpur	Chaokradharpur.	29	New Cemetery for European staff of the Bengal-Nagpur Railway.
.....	.....	.....	30	Minor Works (Ecclesiastical) ... ...
Central Jails ...	Bhágalpur ...	Bhágalpur ...	31	Two corrugated iron verandahs for the double-storied barracks in the Central Jail.
			32	Constructing quarters for three subordinates in the Central Jail.
	Dacca ...	Dacca ...	33	Constructing an under-trial ward in the Central Jail
	Rajshahi ...	Boalia ...	34	Constructing a guard-house in the Central Jail...
			35	Constructing quarters for five subordinates in the Central Jail.
				Carried over ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Amount of Estimate.	Outlay.		Grant, 1892-93.		Item No.	Remarks and References.
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	9,000	3,10,200		
4,480	...	2,200.	2,300		20	Estimate sanctioned in letter No. 49B, dated 6th January 1892.
...	...	...	3,000		21	Estimate called for in letter No. 952B, dated 18th February 1892.
...	...	...	5,000		22	Estimate called for in letter No. 788B, dated 15th February 1892.
3,345	...	1,345	2,000		23	Estimate sanctioned in letter No. 23B, dated 5th January 1892.
5,430	...	613	4,800		24	Estimate sanctioned in letter No. 244B, dated 15th January 1892.
...	...	...	7,200	33,300	25	Estimates called for in letters No. 966B and 970B, both dated 18th February 1892.
...	...	...	8,000	8,000	26	
...	...	...	15,000	15,000	27	Estimate called for in letter No. 3887B, dated 23rd December 1891.
...	...	...	60,000		28	Project under consideration.
3,318	...	1,000	1,800	61,800	29	Estimate sanctioned in letter No. 222B, dated 15th January 1892.
...	...	...	1,000	1,000	30	
...	...	...	3,800		31	Estimate called for in letter No. 477B, dated 25th January 1892.
...	...	...	7,500		32	Estimate called for in letter No. 488B, dated 26th January 1892.
10,287	...	8,787	1,500		33	Estimate sanctioned in letter No. 1485B, dated 29th May 1891.
...	...	...	6,000		34	Estimate called for in letter No. 3642B, dated 8th December 1891.
...	...	...	8,000	26,800	35	Estimate called for in letter No. 867B, dated 16th February 1892.
...	...	...	...	4,56,100		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
District Jails...	Calcutta ...	Calcutta ...	36	Constructing an Iron Roof over valleys of the printing shed in the Presidency Jail.
	Presidency ...	Alipore ...	37	Additional quarters for warders and cooksheds in the Reformatory School.
			38	Constructing a Dairy in the Jail ...
	Burdwan ...	Burdwan ...	39	Dismantling and re-building certain portions of the walls in the jail.
Lock-ups ...	Chittagong ...	Fenny ...	40	Constructing a Lock-up ... ...
	Rajshahi ...	Alipore (Jalpaiguri district).	41	Constructing a first class Lock-up ... ...
		Thakurgong...	42	Ditto ditto ... ...
	Dacca ...	Netrokona ...	43	Constructing a Sub Jail ... ...
.....	.....	.....	44	Minor works (jails) ... ...
Police ...	Calcutta ...	Calcutta ...	45	Constructing latrine, cookshed and other works at the Police lock-up at Lall Bazar.
	Burdwan ...	Ampta (in Howrah district).	46	Constructing a new police-station ... ...
		Midnapore ...	47	Alterations to the police-station ... ...
		Chinsura ...	48	Improving the hospital attached to the reserve police lines.
	Bhágalpur ...	Jamui ...	49	Constructing a new police-station ... ...
		Gopi (Monghyr district).	50	Ditto ditto ... ...
		Sheikpura (Monghyr district).	51	Ditto a new thánâ building ...
	Rajshahi ...	Rangpur ...	52	Constructing a kotwali police-station ...
		Dinajpur ...	53	Upper story to kotwali building and Sub-Inspector's quarters.
		Nator ...	54	Constructing a new police-station ... ...
	Patna ...	Gaya ...	55	Ditto a new police hospital ... ...
	.....	.....	56	Minor works (Police) ... ...
				Carried over ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Amount of Estimate.	Outlay.		Grant, 1892-93.		Item No.	Remarks and References.
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	4,56,100		
12,407	...	...	12,400		36	Estimate sanctioned in letter No. 364B. dated 21st January 1892.
...	...	...	2,500		37	Estimate received.
...	...	...	5,300		38	Estimate called for in letter No. 455B, dated 25th January 1892.
3,597	...	2,697	900		39	Estimate sanctioned in letter No. 1969B, dated 5th July 1891.
				21,100		
15,497	5,497	8,000	2,000		40	Revised estimate sanctioned in letter No. 3985B, dated 30th December 1891.
15,382	...	4,282	11,100		41	Estimate sanctioned in letter No. 2847B, dated 24th September 1891.
14,655	...	4,355	10,300		42	Estimate sanctioned in letter No. 3862B, dated 21st December 1891.
12,786	...	...	12,000		43	Revised estimate sanctioned in letter No. 520B, dated 27th January 1892.
				35,400		
...	...	...	20,000		44	
				20,000		
5,191	...	...	5,000		45	Estimate sanctioned in letter No. 563B, dated 29th January 1892.
...	...	...	4,500		46	Estimate called for in letter No. 778B, dated 15th February 1892.
...	...	...	2,500		47	Estimate called for in letter No. 792B, dated 15th February 1892.
2,822	...	1 322	1,500		48	Estimate sanctioned in letter No. 2757B, dated 18th September 1891.
...	...	...	3,200		49	Estimate called for in letter No. 795B, dated 15th February 1892.
...	...	...	3,000		50	Estimate called for in letter No. 785B, dated 15th February 1892.
3,298	...	2,298	1,000		51	Estimate sanctioned by Superintending Engineer, Western Circle, on 16th February 1891.
...	...	...	2,500		52	Estimate called for in letter No. 769B, dated 15th February 1892.
...	...	...	4,300		53	Estimate called for in letter No. 782B, dated 15th February 1892.
...	...	...	5,000		54	Estimate called for in letter No. 780B, dated 15th February 1892.
4,785	...	3,085	1,700		55	Estimate sanctioned in letter No. 3056B, dated 24th October 1891.
				34,200		
...	...	...	5,000		56	
				5,000		
...	...	...	...	5,71,800		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Government Colleges and Schools.	Calcutta ...	Calcutta ...	57	Constructing a chemical laboratory in the Presidency College.
			58	Constructing a School of Art and Art Gallery ...
			59	Constructing an upper story over the south-west wing of the Madrassa College to provide increased accommodation for the branch school and the Anglo-Persian and Arabic Departments.
			60	Fittings and furniture to the new building in the compound of the Bethune School intended for the accommodation of boarders.
	Presidency ...	Khulna ...	61	Constructing a building for the zillah school ...
	Burdwan ...	Sibpur ...	62	Constructing a hospital for the Civil Engineering College.
			63	Roof over 14 new forges for the workshops ...
			64	Improving the frontage of the college compound.
	Rajshahi ...	Darjeeling ...	65	Constructing a combined zillah and Bhootea school
	Orissa ...	Cuttack ...	66	Constructing an additional building for the accommodation of the 1st and 2nd year's classes, and also of the Science class and the Laboratory in the Ravenshaw College.
.....	.....	.....	67	Minor Works (Education) ...
Hospitals and Dispensaries.	Calcutta ...	Calcutta ...	68	Works in connection with the Medical College Hospital.
	Dacca ...	Dacca ...	69	Constructing a European Ward in the Mitford Hospital, including furniture.
				Carried over ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Amount of Estimate.	Outlay.		Grant, 1892-93.		Item No.	Remarks and References.
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	5,71,800		
82,428	...	...	43,400		57	Estimate sanctioned in letter No. 230B, dated 15th January 1892.
...	...	22,000	1,28,000		58	Estimate under preparation in Chief Engineer's Office.
12,350	...	750	11,600		59	Estimate sanctioned in letter No. 3568B, dated 3rd December 1891.
4,713	...	...	(c) 2,356 2,300		60	Estimate sanctioned in letter No. 3568B, dated 3rd December 1891. (Half the amount to be met from contribution, and the other half provided in this budget.)
28,073	...	21,700	(c) 6,300		61	Estimate sanctioned in letter No. 1154B, dated 30th April 1891. (To be met from contribution.)
...	...	...	11,000		62	Estimate call for in letter No. 863B, of 16th February 1892.
...	...	...	3,200		63	Estimate called for in letter No. 772B, dated 15th February 1892.
16,562	...	7,009	3,000		64	Estimate sanctioned in latter No. 3665C, dated 8th December 1891.
20,176	...	5,800	14,800		65	Estimate sanctioned in letter No. 3745B, dated 15th December 1891.
...	...	...	(c) 10,000 5,000	2,40,956	66	Estimate called for in letter No. 998B, dated 19th February 1892. [Probable cost Rs. 15,000, of which Rs. 10,000 will be met from contribution, and the Government grant of Rs. 5,000 is here provided for.]
...	...	...	5,000	5,000	67	
...	...	...	14,000		68	Estimates aggregating Rs. 11,[illegible] sanctioned in letters Nos. 1678B and 1685B, both dated 7th April 1892.
15,898 687	...	8,285	(c) 5,452 2 848		69	Estimate for work sanctioned in letters No. 1822B, dated 16th August 1887, and No. 1863B, dated 30th February 1888. Estimate for furniture amounting to Rs. 687 received.
...	...	...	22,300	8,17,756		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
Hospitals and Dispensaries—*continued.*	Burdwan ...	Howrah ...	70	Constructing a new female ward in the General Hospital.
	Rajshahi ...	Darjeeling ...	71	Addition to the Charitable Dispensary ...
Medical Colleges and Schools.	Presidency ...	Sealdah ...	72	Constructing a new Dissecting-room for Campbell Medical School.
Lunatic Asylums.	Ditto ...	Berhampore ...	73	Extending the Lunatic Asylum ... ...
		Dhalanda ...	74	Raising the boundary walls of the Native Lunatic Asylum.
...	...	...	75	Minor works (Medical) ... ...
Registration ...	Dacca ...	Dacca ...	76	Constructing a new Registration building ...
	...	...	77	Minor works (Registration) ...
Customs ...	...	...	78	Minor works (Customs) ...
Miscellaneous...	Chittagong ...	Noakhali ...	79	Constructing an official residence with out-offices for District Superintendent of Police.
	Patna ...	Darbhanga ...	80	Constructing a residence for the Collector ...
			81	Ditto for the Civil Surgeon ...
	Calcutta ...	Calcutta ...	82	Building a new wing to the Opium godown ...
...	...	...	83	Reserve (under Civil Buildings) ... ...
				Total Civil Buildings ...
				Deduct amount of Contributions ...
				Balance chargeable to Provincial Funds ...

I.—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Amount of Estimate.	Outlay.		Grant, 1892-93.		Item No.	Remarks and References.
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	22,300	8,17,756		
...	...	...	20,000		70	Project under consideration.
4,241	...	3,641	600	42,900	71	Estimated sanctioned in letter No. 3854B, of 21st December 1891.
...	...	...	5,000	5,000	72	Estimate called for in letter No. 775B, dated 15th February 1892.
17,790	...	10,000	7,700		73	Estimate sanctioned in letter No. 2947B, dated 5th October 1891.
...	...	...	3,000	10,700	74	Estimate called for in letter No. 993B, dated 19th February 1892.
...	...	...	2,000	2,000	75	
...	...	...	9,000	9,000	76	Estimate called for in letter No. 817B, dated 16th February 1892.
...	...	...	4,000	4,000	77	
...	...	...	2,000	2,000	78	
...	...	...	7,000		79	Estimate called for in letter No. 874B, dated 16th February 1892.
...	...	...	24,000		80	Estimate called for in letter No. 898B, dated 17th February 1892.
...	...	...	6,000		81	Ditto ditto No. 895B, dated 17th February 1892.
1,25,466	...	...	74,000	1,11,000	82	Estimate sanctioned in letter No. 853B, dated 16th February 1892.
...	...	...	45,052	45,052	83	
...	...	...	...	10,49,408		
...	...	...	...	24,108		
...	...	...	...	10,25,300		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Communications.
Metalled and Bridged Roads.	Chota Nagpur	Ranchi to Purulia.	84	Fourth section— Bridge over the Subarnarekha at Toolin, including cost of land.
		Ranchi to Chaibassa.	85	Third section— Constructing road from Bandgaon to Chakradharpur.
			86	Fourth section— Constructing road from Chakradharpur to Chaibassa.
	Patna ...	Grand Trunk Road.	87	Substituting rolled iron joists for the stone beams in the Durgauti viaduct.
	Rajshahi ...	Darjeeling Hill Cart Road.	88	Constructing permanent bridges on Torai section, Hill Cart Road.
			89	Constructing bridge over Panchánayi river ...
		Darjeeling-Lebong Road.	90	Constructing Darjeeling-Lebong Road ...
		Matigara-Nuxalbaree Road.	91	Constructing Matigara-Nuxalbaree Road ...
		Tista Valley Road.	92	Collecting metal on road from Siliguri to Sevoke
	Calcutta ...	Strand Road...	93	Re-aligning and widening the Strand Road between Fort Water gate and Eden Garden ghát.
Raised and bridged and unmetalled roads.	Orissa ...	Tikerpara to Ungool.	94	Constructing the road ... ...
Accommodation for travellers.	Chota Nagpur	Chakradharpur	95	Dák bungalow ... ...
.....	.....	.....	96	Minor Works (Communications) ... ...
				Total Communications ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Amount of Estimate.	Outlay.		Grant, 1892-93.		Item No.	Remarks and References.
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
1,07,762	53,531	26,400	7,000		84	Revised estimate sanctioned in letter No. 1113C, dated 25th April 1891. Estimate for land, amounting to Rs. 1084, sanctioned in letter No. 3912C, dated 23rd December 1891.
86,200	12,461	30,000	43,700		85	Estimate sanctioned in letter No. 1425C, dated 17th March 1892.
1,20,808	33,803	20,000	20,000		86	Estimate sanctioned in letter No. 283C, dated 29th January 1891.
9,458	6,904	1,554	1,000		87	Estimate sanctioned in letter No. 1109C, dated 25th April 1891.
58,428	4,800	32,000	21,600		88	Estimate sanctioned in letter No. 2838C, dated 23rd September 1891.
47,850	...	25,750	22,100		89	Estimate sanctioned in letter No. 1570C, dated 16th June 1891.
2,00,375	68,645	1,65,078	52,500		90	Estimate sanctioned in letters Nos. 452C, 2832C and 567C, dated 8th February and 1st November 1890 and 26th February 1891, respectively.
1,09,306	63,061	45,545	700		91	Estimate sanctioned in letters Nos. 3246C and 3248C, dated 20th December 1890. Estimate called for in letter No. 872C, dated 16th February 1892.
...	...	...	4,000		92	Estimate called for in letter No. 828C, dated 15th February 1892.
...	...	11,453	1,800	1,74,400	93	Estimate amounting to Rs. 7,800 sanctioned in letter No. 450C, dated 25th January 1892. Further estimate received.
...	...	...	7,600	7,600	94	Estimate received.
...	..	...	5,000	5,000	95	Estimate called for in letter No. 4041C, dated 31st December 1891.
...	...	...	5,000	5,000	96	
...	...	...		1,92,000		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Miscellaneous Public Improvements.
Miscellaneous	Presidency ...	Murshidabad	97	Brick pitching the whole length of the Murshidabad slope.
	Calcutta ...	Calcutta ...	98	Clearing silt from the Dharamtola tank in the Calcutta Maidan.
			99	Additions and alterations to the electric light system in the Eden Gardens.
.....	.....	.....	100	Minor Works (Miscellaneous Public Improvements).
				Total Miscellaneous Public Improvements ...

ABSTRACT OF THE GRANT

Civil Buildings ...	...
Communications ...	...
Mis. Pub. Improvements	...
Total	...

I—*concluded.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*concluded.*

Amount of Estimate.	Outlay.		Grant, 1892-93.		Item No.	Remarks and References.
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
11,250	...	7,000	4,200		97	Estimate sanctioned in letter No. 4018M.P.I., dated 30th December 1891.
...	...	...	3,000		98	Estimate called for in letter No. 829C, dated 15th February 1892.
17,400	...	4,700	12,700	19,900	99	Estimate sanctioned in letter No. 1597M.P.I., dated 18th June 1891.
...	...	...	1,800	1,800	100	
...	...		...	21,700		

PROVIDED ABOVE.

Provincial Funds.	Contributions.	Total.
Rs.	Rs.	Rs.
10,25,300	24,108	10,49,408
1,92,000	...	1,92,000
21,700	...	21,700
12,39,000	24,108	12,63,108

GOVERNMENT OF BENGAL.

PART II.

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93.

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Court-houses, Treasuries, and Record-rooms.	Calcutta...	Court-houses, Treasuries, and Record-rooms at—						
		Calcutta (Magistrate's Court)	...	...	...	...	...	Built in 1890-91.
	Presidency	Alipore	...	5,000		...		1888-89.
		„ Collector's residence	...	4,500		...		1886-87.
		Jessore	...	*...		...		1889-90.
		Khulna—						
		Magistrate's and Joint-Magistrate's residence.	...	*...		...		Additions made in 1888-89.
		Judge's Court, Magistrate's and Collector's Court.	...	*...		...		1880-81 and new building completed in 1888-89.
		Temporary Court Buildings	...	*...		1,000		1891-92.
		Krishnagar	...	2,600		1,000		1888-89.
		Berhampore	...	2,400		4,000		1887-88.
		„ (Munsif's Court)	...	...		...		Not known.
					14,500		6,000	
	Burdwan.	Burdwan	...	*...		8,000		1891-92.
		Bankura	...	*...		...		1888-89.
		Suri	...	*...		...		1889-90.
		Hooghly	...	*...		6,000		1887-88 & 1888-89.
		Howrah	...	...		3,000		1891-92.
		„ (Magistrate's Residence).	...	...		...		1890-91.
		Midnapore	...	...		...		1890-91.
					...		17,000	
	Rajshahi	Boalia	...	*...		5,000		1891-92.
		Pabna	...	*...		...		1890-91.
		„ (Judge's Court) ...	...	*...		1,000		Built in 1887-88.
		Bogra	...	*...		3,000		1891-92.
		Jalpaiguri	...	*...		...		1887-88 & 1888-89.
		„ Commissioner's Cutcherry and Residence.	...	*...		...		Built in 1888-89.
		Dinajpur	...	*...		3,000		1891-92.
		Rangpur	...	*...		2,000		1891-92.
		Darjeeling	...	600		...		1887-88.
		„ (Deputy Commissioner's Office).	...	...		2,500		1891-92.
					600		16,500	
	Dacca ...	Dacca—						
		Judge's Court ...	...	*...		6,000		1887-88.
		Collector's „ ...	...	*...				1891-92.
		Magistrate's „ ...	...	*...				1891-92.
		Faridpur—						
		Judge's Court, Magistrate's and Collector's Court.	...	*...		2,000		1891-92.
		Collector's Residence (formerly Circuit-house).	...	*...				1888-89.
		Carried over ...	...	...	15,100	8,000	39,500	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	15,100	8,000	39,500	
Court-houses, Treasuries, and Record-rooms—*continued.*	Dacca—*concld.*	Court-houses, Treasuries, and Record-rooms at—						
		Barisál—						
		Judge's Court ...	...	*...		6,000		Partly in 1891-92.
		Magistrate's and Collector's Court.	...	*...				Ditto ditto.
		Mymensingh—						
		Judge's Court, Magistrate's and Collector's Court.	...	...		...		1887-88 & 1888-89.
		Collector's Residence (formerly Circuit-house).	...	*...		...		1888-89.
					...		14,000	
	Chittagong	Chittagong	...	*...		1,000		1891-92.
		" (New Law Courts, Fairy Hill).	...	*...		...		Built in 1891-92.
		" (amalgamated office of Judge and Commissioner)	...	*...		1,000		1891-92.
		Noakhali	...	*...		...		1891-92.
		Comilla	...	*...		3,500		1891-92.
		Ranagamáti	...	...		...		1890-91.
					...		5,500	
	Patna ...	Bankipore—						
		Commissioner's Cutcherry	...	1,800		...		1887-88.
		Judge's Cutcherry ...	...	2,400		...		1887-88.
		Collector's Cutcherry, District Police Superintendent's Office and Hájat.	...	...		...		1890-91.
		Collector's Residence ...	...	...		...		1890-91.
		Gaya—						
		Old	...	4,000		...		1888-89.
		New				...		1888-89.
		Collector's residence ...	...	...		...		1890-91.
		Arrah	...	...		...		1890-91.
		Buxar	...	...		...		1889-90.
		Darbhanga	...	...		...		1889-90.
		Chapra	...	4,500		...		1888-89.
		Motihari—						
		Old	...	...		...		Not for many years.
		New	...	...		3,000		1891-92.
		Muzaffarpur	...	...		...		1890-91.
					12,700		3,000	
	Bhágalpur	Monghyr	...	*...		...		1890-91.
		Bhágalpur	...	*...		..		1889-90.
		Dumka	...	*...		3,000		Partly in 1887-88 and partly in 1891-92.
		Purnea	...	*...		...		1890-91.
		Malda	...	*...		...		1889-90.
					...		3,000	
		Carried over ..	...	...	27,800	...	65,000	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	27,800	...	65,000	
Court-houses, Treasuries, and Record-rooms—*concluded.*	Chota Nagpur.	Court-houses, Treasuries, and Record-rooms at—						
		Hazáribágh	...	3,500		...		1888-89.
		Ranchi —						
		Old	...	...		3,000		1891-92.
		New	...	...		...		1888-89.
		Chaibassa	...	...		...		Partly in 1888-89 and partly in 1889-90.
		Purulia	...	...		7,000		1891-92.
					3,500		10,000	
	Orissa ...	Balasore	...	...		...		1890-91.
		Cuttack	...	...		5,000		1891-92.
		Puri	...	...		...		Partly in 1889-90 and partly in 1890-91.
					...		5,000	
	...	Ordinary repairs to Court-houses, Treasuries, and Record-rooms in the—						
		Burdwan Commisionership...	800	...		1,500		
		Presidency " ...	...	...		1,000		
		Rajshahi " ...	200	...		1,500		
		Dacca " ...	...	...		200		
		Chittagong " ...	500	...		1,000		
		Patna " ...	600	...		1,500		
		Bhágalpur " ...	...	...		1,500		
		Orissa " ...	1,800	...		1,000		
		Chota Nagpur " ...	125	...		200		
		Calcutta	850	...		...		
					4,875		9,400	
Circuit-houses	Presidency	Circuit-houses at—						
		Jessore	...	*...		800		1891-92.
		Khulna	...	*...		200		1891-92.
		Krishnagar	...	...		800		1891-92.
		Berhampore	...	...		800		1891-92.
					...		2,600	
	Burdwan	Burdwan (now Commissioner's office) ...	...	*...		...		1887-88.
		Bankura	...	*...		...		1888-89.
		Suri	...	*...		...		1889-90.
		Bandel	...	*...		2,000		1887-88.
		Midnapore	...	...		...		1890-91.
					...		2,000	
		Carried over ...	...	...	36,175	...	94,000	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	36,175	...	94,000	
		Circuit-houses at—						
Circuit-houses —*continued.*	Rajshahi	Boalia	...	*...		600		1891-92.
		Bogra	...	*...		...		1889-90.
		Pabna	...	*...		...		Built in 1888-89.
		Jalpaiguri { Old ...	...	*...		...		1887-88.
		Jalpaiguri { New ...	...	*...		...		Brought on books in 1883-84.
		Buxa	...	*...		...		Built in 1890-91.
		Dinajpur	...	*...		400		1891-92.
		Rangpur	...	*...		400		1891-92.
		Darjeeling	...	...		400		1891-92.
					...		1,800	
	Dacca ...	Faridpur	...	*...		...		Built in 1888-89.
		Barisál	...	*...		800		1891-92.
		Mymensingh	...	*...		...		1888-89.
					...		800	
	Chittagong	Chittagong	...	*...		...		1890-91.
		Noakhali	...	*...		3,000		1887-88.
		Sandip Island ...	...	*...		1,000		1891-92.
		Rangámati	...	...		...		1888-89.
		Kasalong	...	..		...		1890-91.
		Comilla	...	*...		800		1891-92.
					...		4,800	
	Patna ...	Darbhanga	...	...		...		1889-90. Remodelled 1890-91.
		Chapra	...	...		...		1891-92.
		Motihari	...	...		1,200		1891-92.
		Muzaffarpur	...	...		1,200		1889-90.
		Arrah	...	...		...		
					...		2,400	
	Bhágalpur	Monghyr	...	*...		...		1890-91.
		Bhágalpur	...	*...		...		1888-89.
		Purnea	...	*...		...		1890-91.
		Malda	...	*...		...		1889-90.
		Dumka	...	*...		...		1889-90.
					...		...	
	Chota Nagpur.	Hazáribágh	...	1,500		...		1888-89.
		Purulia	..	...		2,000		1891-92.
		Chaibassa	...	1,100		...		1888-89.
		Ranchi	...	...		400		1891-92.
					2,600		2,400	
	Orissa ...	Balasore	...	...		...		1889-90.
		Cuttack (Commissioner's office)	...	...		1,500		1891-92.
		Puri	...	...		500		1891-92.
		Angul	...	...		...		1889-90.
					...		2,000	
		Carried over ...	...	...	38,775	...	1,08,200	

* Buildings entrusted to the agency of the District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	38,775	...	1,08,200	
Circuit-houses —*concluded.*	...	Ordinary repairs to Circuit-houses in the—						
		Burdwan Commissionership.	50	...		400		
		Presidency " ...	...	...		...		
		Rajshahi " ...	50	...		500		
		Dacca " ...	...	...		400		
		Chittagong " ..	300	...		600		
		Patna " ...	300	...		200		
		Bhágalpur " ...	...	...		500		
		Orissa " ...	800	...		500		
		Chota Nagpur " ..	...	...		200		
					1,500		3,300	
Excise Buildings.	Calcutta...	Distilleries at—						
		Maniktala*	...	...		...		1888-89.
					...		...	
	Presidency	Rassa*	...	...		...		1880-91 and 1890-91.
		Mohangunge*	...	...		800		1887-88.
		Berhampore*	...	...		...		1881-82.
					...		800	
	Burdwan	Hooghly*	...	...		...		1888-89.
		Mohesh*	...	...		...		1890-91.
					...		...	
	Dacca ...	Dacca*	...	...		800		1887-88.
		Mymensingh*	...	...		...		1888-89.
					...		800	
	Rajshahi	Nowgong (Ganja godown)*...	...	...		...		1890-91.
					...		...	
	Patna ...	Bankipore*	...	...		...		1889-90.
		Chapra*	...	...		...		1888-89.
		Muzaffarpur	...	...		800		1891-92.
		Arrah*	...	...		...		Taken over 1889-90.
					...		800	
	Bhágalpur	Godda*	...	...		...		Built in 1889-90.
		Rajmehal*	...	...		...		Ditto.
					...		..	
	Orissa ...	Cuttack*	...	...		300		Partly in 1887-88 and partly in 1888-89.
		Puri*	...	...		200		Ditto.
					...		500	
		Carried over ...	...	...	40,275	...	1,14,400	

* Transferred to the Excise Department.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	40,275	...	1,14,400	
Excise Buildings—*concld.*	...	Ordinary repairs to Excise buildings in the—						
		Burdwan Commissionership.	...	...		150		
		Presidency " ...	...	...		500		
		Rajshahi " ...	...	...		50		
		Dacca " ...		...		100		
		Patna " ...	...	...		200		
		Bhágalpur " ...	...	...		200		
		Orissa " ...	...	...		...		
		Calcutta	...	...		500		
					...		1,700	
Residence for Local Government.	Calcutta ..	Lieutenant-Governor's residence at Alipore	5,800	...		10,000		1891-92.
		Bodyguard's stables at ditto ...	200	...		500		
		Repairs to furniture for ditto ..	...	...		4,500		Annual grant.
		Maintenance of gardens and grounds	5,730	...		5,000		
					11,730		20,000	
	Rajshahi	Shrubbery buildings with out-offices	3,000	...		3,800		
		Repairs to furniture for ditto ...	...	...		500		Annual grant.
		Maintenance of gardens and grounds	2,000	...		2,000		
					5,000		6,300	
Secretariat Offices.	Calcutta...	Writers' Buildings at Calcutta...	11,600	...		16,300		Partly in 1888-89, partly in 1889-90, and partly in 1890-91.
					11,600		16,300	
	Rajshahi	Thorn Cottage with out-offices ...	...	900		300		1888-89.
		Mount Pleasant with ditto ...	...	7,000		2,000		1888-89.
					7,900		2,300	
Board of Revenue Buildings.	Calcutta...	Board of Revenue Office at Calcutta	3,000	...		4,000		1891-92.
					3,000		4,000	
Stamps and Stationery.	Calcutta...	Stamp and Stationery Office at Calcutta	...	11,000		1,500		1888-89.
					11,000		1,500	
Museums ...	Calcutta...	Museum Buildings at Calcutta ...	...	2,000		2,000		Partly in 1888-89.
					2,000		2,000	
Monuments and Antiquities.	Rajshahi	Tomb of Cosma De Koros, Darjeeling	...	50		...		1888-89.
					50		...	
		Carried over ...	...	...	92,555	...	1,68,500	

* Inclusive of Rs. 10,300 for repairs and maintenance of the building by the Officer in charge of the building.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	92,555	...	1,68,500	
Monuments and Antiquities—*concluded.*	Patna ...	Soldiers' tombs at Arrah ...	...	...		...		1890-91.
		Ditto at Chapra ...	...	...		...		1886-87.
		Hasan Sur Shah's tomb at Sasarám	...	300		...		Not stated.
		Shere Shah's tomb at Sasarám ...	...	300		...		Not repaired in quadrennial system.
		Budh-Gaya Temple ...	...	900		...		Ditto.
		Muneer Mukdam Shah's tomb ...	...	300		...		Ditto.
		Shamshere Nugger tomb ...	...	75		...		Ditto.
					1,875		...	
	Orissa ...	Monuments at Khurda ...	...	...		...		Brought on books in 1886-87.
					...		...	
	...	Ordinary repairs to monuments and antiquities in the—						
		Rajshahi Commissionership.	...	...		15		
		Patna " ...	...	...		1,000		
		Orissa " ...	50	...		50		
					50		1,065	
High Court Buildings.	Calcutta...	High Court buildings at Calcutta	3,000	...		2,500		1888-89.
					3,000		2,500	
Small Cause Court Buildings.	Ditto ...	Small Cause Court buildings at—						
		Calcutta	...	...		...		1890-91.
		Sealdah	...	...		...		1888-89.
					...		...	
	Presidency	Bangaong	...	*...		800		1891-92.
		Jhenidah	...	*...		600		1891-92.
		Krishnagar	...	900		...		Temporary building. 1888-89.
					900		1,400	
	Dacca ...	Dacca (inclusive of Munsif's and Sub-Judge's Courts) ..	...	*...		...		1888-89.
		Munshiganj (inclusive of 3rd Munsif's Court) ...	...	*...		750		1891-92.
					...		750	
	Bhágalpur	Monghyr	...	*...		...		1890-91.
					...		...	
	...	Ordinary repairs to Small Cause Court buildings in the—						
		Presidency Commissionership	...	...		...		
		Dacca " ...	...	...		100		
		Bhágalpur " ...	...	...		100		
		Calcutta ...	650	...		700		
					650		900	
		Carried over ...	...	...	99,030	...	1,75 115	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	..	...	99,030	...	1,75,115	
District (Sub-divisional) Court Buildings.	Presidency	Sub-divisional buildings at—						
		Barrackpore	...	...		...		1889-90.
		Barasat	...	...		3,000		1891-92.
		Narail	...	*...		...		Temporary building, 1888-89.
		„ (Munsif's Court) ...	...	*..		..		Ditto.
		Jhenidah	...	*		...		1888-89.
		Magura	...	*...		...		1889-90.
		Bangaon ...	...	*...		1,000		1891-92.
		„ (Munsif's Court) ...	...	*.		...		Built in 1889-90.
		Baruipur	...	...		...		1888-89.
		„ (Munsif's Court) ...	...	400		...		1888-89.
		Diamond Harbour ..	...	..		...		1890-91.
		Ditto (Residence)	...	...		...		1890-91.
		Ditto (Munsif's Court)	..	...		..		1890-91.
		Meherpur	...	...		1,000		1891-92.
		Chuadanga	...	1,200		...		1888-89.
		Port Canning (Tehsil Office)	...	...		...		1891-92.
		Kumarkhali (ditto) ...	...	...		...		1891-92.
		Kushtia	..	1,800		...		1888-89.
		Ranaghat	...	...		1,000		1891-92.
		Jangipur	...	...		...		1889-90.
		Lalbag .. .	...	...		...		1890-91.
		Ditto (Munsif's Court) ...	...	...		...		1890-91.
		Kandi (ditto) ...	...	...		...		1889-90.
		Azimganj (Munsifi and record-room)... ...	...	..		..		1889-90.
		Basirhat	...	...		..		1889-90.
		Ditto Munsif's Court and record-room ...	..	...		...		Repaired annually.
		Satkhira	...	...		...		1889-90.
		Ditto (Munsif's Court) ...	...	...		...		Repaired annually.
		Bágerhat	...	...		...		1889-90.
		Ditto (Munsif's Court) ...	...	...		...		Repared annually.
					3,400		6,000	
	Burdwan	Kalna	...	*..		...		1888-89.
		Do. (Munsif's Court) ...	...	*...		...		Built in 1883-84.
		Raniganj	...	*...		1,000		1891-92.
		Serampore	...	*...		2,000		Partly in 1891-92.
		Bishanpur	...	*...		800		1891-92.
		Rampur Hát	..	*..		...		1889-90.
		Bood-Bood (Munsif's Court)	..	*..		.		1889-90.
		Kotulpur (ditto) ...	...	*...		...		1888-89.
		Khatra (ditto) ...	...	*...		..		1888-89.
		Jahánabad	...	...		500		1891-92.
		Ulubaria	...	...		...		1888-89.
		Tamluk	...	...		...		1888-89.
		Garhbeta	...	...		...		1889-90.
		Carried over ...	...	...	1,02,430	4,300	1,81,115	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,02,430	4,300	1,81,115	
District (Sub-divisional) Court Buildings—*contd.*	Burdwan—*concld.*	Sub-divisional buildings at—						
		Ghatál	...	1,200		...		1888-89.
		Dantun	...	...		...		...
		Contai	...	...		...		1889-90.
		Do. (Munsif's Court) ...	...	...		...		1889-90.
		Katwa	...	200		500		1887-88.
		Do. (Munsif's Court) ...	...	...		...		1890-91.
					1,400		4,800	
	Rajshahi	Nator	...	*...		...		1889-90.
		Sirajganj	...	*...		1,500		1891-92.
		Nowgong	...	*...		1,500		1891-92.
		Ditto (Munsifi) ...	...	*...		...		Built in 1888-89.
		Nawabganj (Munsif's Court)	...	*...		...		1890-91.
		Kurigram	...	*...		800		Temporary building, 1891-92.
		Nilphamaree	...	*...		800		1891-92.
		Gaibandha	...	*...		...		Temporary building, 1889-90.
		Saidpur	...	*...		...		Temporary building, 1887-88.
		Phulbari (Munsif's Court) ...	...	*...		...		Built in 1888-89.
		Kalimpong	...	300		...		1887-88.
		Siliguri	...	...		1,000		Temporary building, 1891-92.
		Kurseong (residence at Constantia) ...	...	...		...		1889-90.
		Ditto (Court-house, ...	...	..		800		1891-92.
		Shahzádpur (Munsif's Court)	...	*...		...		Built in 1890-91.
					300		6,400	
	Dacca ...	Munshiganj ...	...	*...		...		Temporary building, 1890-91
		Ditto (double Munsif's Court) ...	...	*...		...		1891-92.
		Manikganj	...	*...		...		Temporary, 1890-91.
		Ditto (treble Munsif's Court) ...	...	*.		...		Under construction in 1891-92.
		Jamálpur	...	*...		...		Temporary building, 1889-90.
		Rajbari	...	*...		...		Temporary building; built in 1888-89.
		Do. (double Munsif's Court)	...	*...		...		Ditto.
		Madáripur ...	...	*...		...		1890-91.
		Ditto (Record-room for the Munsif's Court) ...	...	*...		..		1890-91.
		Pirojpur	...	*...		1,200		1891-92.
		Patuakhali	...	*...		...		Temporary building, 1890-91.
		Ditto (Munsif's Court)	...	*...		...		Temporary building, 1890-91.
		Bhola	...	*...		1,200		1891-92.
		Kishorganj	...	*...		...		Temporary building, 1889-90.
		Ditto (double (Munsif's Court)	...	*...		...		Built in 1889-90.
		Kaliganj (Munsif's Court)		*..		...		1886-87.
		Náráyanganj (Residence) ...	...	*...		...		Temporary, 1888-89.
		Ditto (Court-house)...	...	*...		...		Completed in 1890-91.
		Carried over ...	...	...	1,04,130	2,400	1,92,315	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92 Amount.	Estimate, 1891-92 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,04,130	2,400	1,92,315	
District (Sub-divisional) Court Buildings—*contd.*	Dacca *concld.*	Sub-divisional buildings at—						
		Náráyanganj (double Munsif's Court)	...	*...		...		Single Munsifi converted into a double one in 1891-92.
		Atia (Munsif's Court) ...	...	*...		...		1888-89.
		Netrakona	...	*...		...		Built in 1889-90.
					...		2,400	
	Chittagong	Cox's Bazar	...	*...		...		1889-90.
		Ditto (Munsif's Court)	...	*...				Built in 1887-88.
		Ditto (Khas Tehsil Office)	...	*...		...		Ditto 1889-90.
		Brahmanbaria ..	...	*...		400		1891-92.
		Chandpore	...	*...		500		1891-92.
		Ruma	...	...		500		1885-86.
		Nobinagar (Munsifi) ...	...	*...		...		1890-91.
		Rowjan (Khas Tehsil Office)	...	...		...		Built in 1888-89.
		Bunderban	...	..		600		1891-92.
		Hátia (Munsifi) ...	...	*...		...		Built in 1887-88.
		Puttoah (ditto) ...	...	*...		300		1891-92.
		Hathazari (ditto) ...	...	*...		...		Built in 1889-90.
		Anwara (Record-room) ..	...	*...		...		Ditto.
					...		2,300	
	Patna ...	Patna City	...	...		400		1891-92.
		Dinapore	...	...		1,200		1891-92.
		Barh	...	...		800		1891-92.
		Bihár	...	...		800		1891-92.
		Do. (Munsifi) ...	...	...		150		1891-92.
		Sasarám	...	...		1,000		1891-92.
		Ditto (Residence) ...	...	...		1,000		1891-92.
		Bhabhua	...	...		...		1890-91.
		Nawádah	...	375		...		1888-89.
		Ditto (Residence) ...	...	625		...		1888-89.
		Jahánabad	...	...		...		1890-91.
		Aurangabad	...	...		...		1889-90.
		Ditto (Munsif's Court)	...	...		...		1889-90.
		Madhubani ...	...	..		400		1891-92.
		Ditto (Residence) ...	...	...		600		1891-92.
		Sitamarhi	...	...		800		1891-92.
		Ditto (Residence) ...	...	...		600		1891-92.
		Hajipur	...	...		...		1890-91.
		Bettiah	...	...		...		1890-91.
		Aliganj (Sewan) ...	...	...		1,000		1891-92.
		Do. (Residence) ...	...	...		600		1891-92.
		Do. (Munsif's Court) ...	...	...		...		1888-89.
		Gopálganj	...	...		...		1890-91.
		Somastipore	...	...		...		Built in 1889-90.
		Ditto (Residence) ...	...	...		...		1889-90.
					1,000		9,350	
		Carried over ...	...	...	1,05,130	...	2,06,365	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,05,130	...	2,06,365	
District (Sub-divisional) Court Buildings—*concld.*	Bhágalpur	Sub-divisional buildings at—						
		Begusarai	..	*...		800		1891-92.
		Jamui	...	*...		1,000		1891-92.
		Supaul	...	*..		700		1891-92.
		Madhipura	...	*...		1,000		1891-92.
		Banka	...	*...		700		1891-92.
		„ (Munsif's Court) ...	...	*..		...		Built in 1889-90.
		Deoghur ...	...	*...		1,000		1891-92.
		Godda	...	*...		1,000		1891-92.
		Pakour	...	*...		500		1891-92.
		Jámtára	...	*...		1,000		1891-92.
		Kishnaganj	...	*...		...		1889-90.
		Basantpur (Araria) ...	...	*..		...		1889-90.
		„ (Munsif's Court) ...	...	*...		...		Built in 1889-90.
		Rajmahal	...	*...		...		1890-91.
		Katyar (Munsif's Court) ...	...	*..		...		Built in 1888-89.
					...		7,700	
	Chota Nagpur.	Gobindpur	...	375		400		1891-92.
		Mokutpur	...	...		400		1891-92.
		„ (Munsif's Court) ...	...	...		200		1891-92.
		Daltonganj { Old	...	800		...		1888-89.
		Daltonganj { New	...	1,800		...		Built in 1887-88.
		Raghunathpur (Munsif's Court).	...	...		500		1891-92.
		Lohardaga (Munsif's Court)	...	...		...		Built in 1888-8 .
		Chatra (Ditto)	...	...		...		Ditto 1888-89.
					2,975		1,500	
	Orissa ...	Jajpur	...	...		...		1888-89.
		„ (Munsif's Court) ...	...	...		..		1888-89.
		Kendrapara	...	...		800		1891-92.
		Bhadark	...	...		...		1889-90.
		Jagatsingpur	...	...				1888-89.
		Khurda ...	...	...		800		1891-92.
		Ditto (Settlement Officer's residence).	...	...		350		1891-92.
					...		1,950	
	...	Ordinary repairs to District Court buildings in the—						
		Burdwan Commissionership	1,500	...		2,000		
		Presidency „ ...	600	...		2,000		
		Rajshahi „ ..	400	...		1,400		
		Dacca „ ...	...	...		2,000		
		Chittagong „ ...	200	...		700		
		Patna „ ...	600	..		800		
		Bhágalpur „ ...	...	...		600		
		Orissa „ ...	1,400	...		800		
		Chota Nagpur „ ...	200	...		100		
					4,900		10,400	
Lord Bishop's Palace.	Calcutta...	Lord Bishop's Palace at Calcutta	...	2,500		500		1888-89.
					2,500		500	
		Carried over ...	...	...	1,15,505	...	2,28,415	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,15,505	...	2,28,415	
Churches	Calcutta ...	Churches at—						
		Calcutta: St. John's ...	...	2,500		...		1888-89.
		Calcutta: St. Andrew's	...	...		3,000		1891-92.
		Calcutta: St James' Church	...	...		5,000		1891-92.
		Calcutta: St James' Parsonage.	...	...		2,000		1891-92.
		Kidderpore (St. Stephen's Church and Parsonage).	...	...		3,000		1891-92.
					2,500		13,000	
	Presidency	Berhampore	...	..		...		1887-88.
		Jessore	...	*...		..		1888-89.
					...			
	Burdwan	Raniganj	...	*...		...		1890-91.
		Serampore	...	*...		...		1888-89.
		Chinsurah	...	*...		700		1887-88.
		Howrah (St. Thomas') ...	...	...		1,500		1891-92.
		Suri	...	*...		...		1888-89.
		Midnapore	...	...		...		1889-90.
					...		2,200	
	Rajshahi	Jalpaiguri	...	*...		300		1891-92.
		Darjeeling	..	...		...		1889-90.
					...		300	
	Dacca ...	Dacca	...	*...		1,500		1891-92.
		Barisál	...	*...		1,200		1891-92.
		Mymensingh	...	*...		...		1888-89.
					...		2,700	
	Chittagong	Chittagong	...	*...		300		1891-92.
		Ditto (Station hearse shed).	...	*...				
		Comillah	...	*..		300		1891-92.
					...		600	
	Patna ...	Bankipore	...	...		...		1890-91.
		Goolzarbagh	...	...		...		1888-89.
		Gaya	...	300		...		1887-88.
		Arrah	...	...		...		1890-91.
		Buxar	...	...		...		1890-91.
		Motihari	...	...		...		1891-92.
		Muzaffarpur	...	...		...		1890-91.
		Chapra	...	...		...		Remodelled in 1890-91.
					300			
	Bhágalpur	Monghyr	...	*...		...		1890-91.
		Bhágalpur	...	*...		500		1891-92.
		Purnea	...	*...		..		1890-91.
					...		500	
	Chota Nagpur.	Hazáribágh	...	1,800		...		1888-89.
					1,800			
	Orissa ...	Cuttack	...	...		200		1891-92.
		Puri	...	...		200		1891-92.
		Balasore	...	...		...		Not stated.
					...		400	
		Carried over ...	...	...	1,20,105	...	2,48,115	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,20,105	...	2,48,115	
Churches—*concluded.*	...	Ordinary repairs to Churches in—						
		Calcutta	450	...		500		
		Burdwan Commissionership	200	...		300		
		Presidency " ...	...	...		150		
		Rajshahi " ...	125	...		300		
		Dacca " ...	...	...		150		
		Chittagong " ...	...	...		...		
		Patna " ...	200	...		200		
		Bhágalpur " ...	...	...		200		
		Orissa " ...	200	...		...		
		Chota Nagpur " ...	...	...		300		
					1,175		2,100	
Burial-grounds.	Presidency	Cemeteries at—						
		Jessore	...	*...		300		1891-92.
		Khulna	...	*...		200		1891-92.
		Diamond Harbour ...	...	...		200		1891-92.
		Krishnagar	...	...		...		1889-90.
		Kumarkhali	...	...		100		1891-92.
		Kushtia	...	...		200		1891-92.
		Berhampore	...	...		300		1891-92.
		Kosabagh and Rosanbagh (Mausoleum).	...	...		300		
					...		1,600	
	Burdwan	Burdwan	...	*...		...		1888-89.
		Raniganj	...	*...		200		1891-92.
		Bankura	...	*...		...		1888-89.
		Suri	...	*...		...		1888-89.
		Howrah (old)	...	...		...		1890-91.
		" (Bantra) ...	...	750		...		1889-90.
		Serampore	...	*...		...		1888-89.
		Chinsurah	...	*...		...		1890-91.
		Midnapore	...	...		...		1890-91.
		Kedgeree	...	...		...		1878-79.
					750		200	
	Rajshahi	Bogra	...	*...		...		1890-91.
		Boalia	...	*...		200		1891-92.
		Pabna	...	*...		...		1890-91.
		Dinajpur	...	*...		...		1888-89.
		Rangpur	...	*...		...		1888-89.
		Buxa	...	*...		...		Not known.
		Darjeeling	...	300		...		1887-88.
		Kurseong	...	125		...		1887-88.
		Bisserbatty	...	125		...		1887-88.
		Jalpaiguri	...	*...		...		Not known.
					550		200	
	Dacca ...	Dacca (together with tomb of Revd. Joseph Pagot and Colombo Sahib).	...	*...		...		1886-87.
		Faridpur	...	*...		300		1891-92.
		Barisál	...	*..		...		1889-90.
		Mymensingh	...	*...		300		1891-92.
		Jamálpur	...	*...		...		1890-91.
					...		600	
		Carried over ...	...	...	1,22,580	...	2,52,815	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,22,580	...	2,52,815	
Burial-grounds—*continued.*	Chittagong	Cemeteries at—						
		Chittagong	...	*...		300		1891-92.
		Noakhali	...	*..		100		1891-92.
		Comilla	...	*...		100		1891-92.
					...		500	
	Patna ...	Bankipore { old ...	...	...		...		1888-89.
		Bankipore { new ...	...	...		...		1889-90.
		Barh	...	...		...		1889-90.
		Patna	...	...		...		1889-90.
		Sasarám (Koraich) ...	...	...		...		1888-89.
		Atmapur	...	...		...		1888-89.
		Gaya { old	...	...		200		1891-92.
		Gaya { new	...	...		200		1891-92.
		Sherghati	...	...		200		1891-92.
		Darbhanga	...	...		...		1889-90.
		Arrah	...	...		...		1890-91.
		Buxar	...	...		200		1891-92.
		Motihari	...	...		...		1890-91.
		Segowlie	...	...		...		1890-91.
		Chapra (old and new) ...	...	600		...		1888-89.
		Muzaffarpur	...	...		...		1890-91.
		Majorganj	...	...		...		1888-89.
					600		800	
	Bhágalpur	Bhágalpur	...	*...		...		1889-90.
		" (for 3rd Buffs) ...	...	*...		...		1889-90.
		Monghyr (new and old) ...	...	*...		...		1890-91.
		Jamálpur	...	*...		200		1891-92.
		Rajmahal (new and old) ...	...	*...		200		Partly 1891-92.
		Sahibganj	...	*...		...		1889-90.
		Purnea (new and old) ...	...	*...		...		1889-90.
		Titalya	...	*...		...		1888-89.
		Malda	...	*...		...		1888-89.
		Madhupur	...	*...		...		Never done.
		Kishanganj	...	*...		...		Ditto.
		Dumka	...	*...		...		Ditto.
					...		400	
	Chota Nagpur.	Hazáribágh	...	...		500		1891-92.
		Barhi	...	...		...		1888-89.
		Doranda	...	...		100		1891-92.
		Chaibassa	...	75		...		1888-89.
					75		600	
	Orissa ...	Balasore	...	...		...		1889-90.
		Cuttack	...	...		200		1891-92.
		Puri	...	...		...		1890-91.
					...		200	
		Carried over ...	...	...	1,23,255	...	2,55,315	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,23,255	...	2,55,315	
Burial-grounds—*concluded.*	...	Ordinary repairs to Burial-grounds in the—						
		Burdwan Commissionership	50	...		350		
		Presidency " ...	200	...		..		
		Rajshahi " ...	...	...		300		
		Dacca " ...	...	...		100		
		Chittagong " ...	...	...		...		
		Patna " ...	350	...		300		
		Bhágalpur " ...	...	...		305		
		Orissa " ...	150	...		100		
		Chota Nagpur " ...	...	...		200		
					750		1,655	
Central Jails	Chota Nagpur.	Central Jails at—						
		Hazáribágh. Central Jail ...	...	7,000		...		1888-89.
		Hazáribágh. European Penitentiary ...	...	4,500		...		1888-89.
					11,500			
	Bhágalpur	Bhágalpur	...	*...		8,000		1891-92.
					...		8,000	
	Burdwan	Midnapore	...	...		...		1889-90.
					...		...	
	Rajshahi	Boalia	...	*...		3,000		1891-92.
					...		3,000	
	Dacca ...	Dacca	...	*...		3,000		Partly in 1891-92.
					...		3,000	
	Patna ...	Buxar	...	...		...		1889-90.
					...		...	
	...	Ordinary repairs to Central Jails in the—						
		Burdwan Commissionership	1,200	...		500		
		Rajshahi " ...	...	...		...		
		Dacca " ...	...	...		.		
		Patna " ...	100	...		700		
		Bhágalpur " ...	...	...		...		
		Chota Nagpur " ...	...	...		500		
					1,300		1,700	
District Jails	Calcutta...	District Jails at—						
		Calcutta	...	4,000		4,500		Partly every year.
					4,000		4,500	
	Presidency	Alipore ... Jails ...	...	6,000		...		Ditto ditto.
		Alipore ... Reformatory School ...	...	2,348		...		1888-89.
		Jessore	...	*...		...		1889-90.
		Khulna	...	*..		300		1891-92.
		Krishnagar	...	3,800		...		1888-89.
		Berhampore	...	...		3,000		1891-92.
					12,148		3,300	
		Carried over ...	...	...	1,52,953	...	2,80,470	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,52,953	.....	2,80,470	
District Jails —*continued.*	Burdwan	District Jails at—						
		Burdwan	...	*...		3,000		1891-92.
		Bankura	...	*...		4,000		1891-92.
		Suri	...	*..		...		1889-90.
		Hooghly	...	*...		...		1887-88 and 1888-89.
		Midnapore	...	...		...		1887-88.
					...		7,000	
	Rajshahi	Pabna	...	*...		.		1889-90.
		Bogra	...	*...		1,000		1891-92.
		Dinajpur	...	*...		2,000		1891-92.
		Rangpur	...	*...		2,000		1891-92.
		Jalpaiguri ...	...	*...		...		1887-88.
		Darjeeling	...	...		2,000		Partly in 1890-91.
					...		7,000	
	Dacca ...	Faridpur	...	*..		3,000		1891-92.
		Barisál	...	*...		...		1889-90.
		Mymensingh	...	*..		..		1888-89.
					...		3,000	
	Chittagong	Chittagong	...	*...		4,000		1891-92.
		Noakhali	...	*...		800		1891-92.
		Comilla	...	*...		1,500		1891-92.
					...		6,300	
	Patna	Meetapore and Bankipur ...	...	...		...		1889-90.
		Gaya	...	2,400		...		1888-89.
		Darbhanga	...	...		...		1889-90.
		Arrah	...	...		...		1890-91.
		Motihari	...	...		3,000		1891-92.
		Chapra	...	1,200		...*		1890-91.
		Muzaffarpur (old and new) ...	.	...		...		1890-91.
					3,600		3,000	
	Bhágalpur	Bhágalpur	...	*..		...		1881-82.
		Monghyr	...	*...		5,000		1890-91 & 1891 92
		Purnea	...	*...		2,500		Partly in 1891-92.
		Malda	..	*		...		1889-90.
					...		7,500	
	Chota Nagpur.	Ranchi	...	...		...		1888-89.
		Chaibassa	...	...		...		1888-89.
		Purulia	..	3,000		...		1888-89
					3,000		...	
	Orissa ...	Balasore	...	...		...		1889-90.
		Cuttack	...	...		2,000		1891-92.
		Puri	...	...		1,500		1891-92.
					...		3,500	
		Carried over ...	...	...	1,59,553	...	3,17,770	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92 Amount.	Estimate, 1891-92 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,59,553	...	3,17,770	
District Jails —(*concld.*)	...	Ordinary repairs to District Jails in the—						
		Burdwan Commissionership	..	...		300		
		Presidency " ...	500	...		1,000		
		Rajshahi " ...	200	...		100		
		Dacca " ...	...	...		400		
		Chittagong " ...	...	...		...		
		Patna " ...	300	...		300		
		Bhágalpur " ...	...	...		500		
		Orissa " ...	600	...		300		
		Chota Nagpur " ...	...	...		400		
		Calcutta	500	..		400		
					2,100		3,700	
Lock-ups ...	Presidency	Lock-ups at—						
		Barrackpore	...	...		...		1889-90.
		Dum-Dum		300		...		1888-89.
		Barasat	...	2,000		...		1888-89.
		Narail	...	*...		400		1891-92.
		Jhenidah	...	*...		...		1889-90.
		Magura	...	*..		..		1889-90.
		Bangaon	...	*...		700		1891-92.
		Diamond Harbour ...	...	..		...		1890-91.
		Meherpur	...	...		...		1890-91.
		Chuadanga		...		...		1889-90.
		Kushtia	..	...		..		1889-90.
		Ránaghat	..	...		400		1891-92.
		Lálbág	...			...		1890-91.
		Mayadapur	...	...		..		1887-88.
		Jangipur	...	...		...		1887-88.
		Basirhat	...	...		...		1889-90.
		Satkhira	...	...		...		1889-90.
		Bágerhat	...	...		...		1889-90.
					2,300		1,500	
	Burdwan	Kalna	...	*...		...		1888-89.
		Raniganj	...	*...		...		1888-89.
		Serampore ...	...	*...		...		1890-91.
		Howrah	...	...		800		1891-92.
		Bishanpore	...	*...		400		1891-92.
		Rampur Hât	...	*...		...		1890-91.
		Ulubaria	..	..		...		Lately built.
		Jahánabad	..	...		100		1891-92.
		Ghatál	...	...		...		Never done.
		Tamluk	...	.		...		Not stated.
		Katwa	...	...		...		1887-88.
		Contai	...	...		...		1889-90.
					...		1,300	
		Carried over ...	...	...	1,63,953	...	3,24,270	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,63,953	...	3,24,270	
Lock-ups—*concluded.*	Rajshahi	Lock-ups at—						
		Nator	...	* ..		..		1889-90.
		Sirajganj	...	* .		...		1889-90.
		Nilphamaree	..	*...		...		Built in 1881-82.
		Siliguri	...	375		...		Temporary building. New lock-up under construction.
		Kurigram	...	*...		...		Built in 1888-89.
		Nowgong	...	*...		...		Do. in 1888-89.
		Kurseong	...	300		...		Do. in 1891-92.
		Gaibandha	...	*...		..		Do. in 1888-89.
					675		...	Do. in 1889-90.
	Dacca ...	Munshiganj	...	*...		...		1890-91.
		Manikganj	..	*...		...		Temporary building. Built in 1890-91.
		Rajbari	...	*..		...		Built in 1888-89.
		Jamálpur	...	*...		...		1890-91.
		Kishorganj	...	*...		...		Built in 1888-89.
		Patuakhali	...	*...		...		1889-90.
		Madáripur	...	*..		...		1888-89.
		Pirojpur	.	*...		...		1890-91.
		Bhola ...	...	*...		...		Built in 1888-89.
		Tangail	...	*..		...		Do. in 1889-90.
					...		...	
	Chittagong	Brahmanbaria	...	*...		...		1887-88.
		Chandpore	...	*..		500		1891-92.
		Cox's Bazar	...	*...		...		Built in 1887-88.
					...		500	
	Patna ...	Barh	...	...		...		1889-90.
		Bihar	...	...		600		1891-92.
		Dinapore	...	...		400		1891-92.
		Sasarám	...	...		...		1889-90.
		Bhabua	...	...		...		1889-90.
		Aurangabad	.	...		...		1889-90.
		Jahánabad	...	...		...		1890-91.
		Nawáda	...	200		...		Built in 1888-89.
		Sitamarhi	...	...		200		1891-92.
		Hajipur	...	75		...		1888-89.
		Madhubani	...	...		200		1891-92.
		Buxar	...	...		...		1889-90.
		Bettiah	...	...		...		1890-91.
		Sewan	...	.		300		1891-92
		Gopálganj	...	200		...		1888-89
		Somastipur	...	...		...		Built in 1889-90.
					475		1,700	
		Carried over ...	...	...	1,65,103	...	3,26,470	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,65,103	...	3,26,470	
Lock-ups—*continued.*	Bhágalpur	Lock-ups at—						
		Madhipura	...	*...		200		1891-92.
		Bánka	...	*...		300		1891-92.
		Jamui	...	*..		250		1891-92.
		Dumka	...	*...		300		1891-92.
		Godda	...	*...		300		1891-92.
		Pakour	...	*...		...		Built in 1889-90.
		Kishanganj	...	*...		..		1889-90.
		Basantpur (Araria) ...	...	*..		300		1891-92.
		Supaul	...	*...		400		1891-92.
		Begu Sarai	...	*...		200		1891-92.
		Deoghur	...	*...		...		Built in 1888-89.
					...		2,250	
	Chota Nagpur.	Gobindpur	...	300		...		1888-89.
		Mokutpur	..	250		...		1887-88.
		Daltonganj	...	...		...		1888 89.
					550		...	
	Orissa ...	Jajpur	...	...		...		1889-90.
		Kendrapára	...	...		500		1891-92.
		Bhadrak	...	100		...		1888-89.
		Angul	...	...		300		1891-92.
		Jagatsingpur	...	...		...		1888-89.
		Khurda	...	...		300		1891-92.
					100		1,100	
		Ordinary repairs to Lock-ups in the—						
		Burdwan Commissionership	325	...		400		
		Presidency „ ...	125	..		500		
		Rajshahi „ ...	...	...		400		
		Dacca „ ..	...	...		300		
		Chittagong „ ...	...	...		100		
		Patna „ ...	400	...		300		
		Bhágalpur „ ...	...	...		300		
		Orissa „ ...	375	...		300		
		Chota Nagpur „ ...	.	...		300		
					1,225		2,900	
Police ...	Calcutta...	Police Buildings at—						
		18, Lall Bazar Street ...	...	...		...		1889-90.
		Chitpur Road (Police Lock-up)	..	...		3,000		1891-92.
		Amherst Street (Police Hospital)	.	...		2,000		Partly in 1889-90 and partly 1891-92.
		Chitpur (Thána) ...	...	2,500		...		1889-90.
		Jora Bagan (Thána) ...	...	...		...		1889-90.
		Briji Talao (Phary) ...	...	...		400		1891-92.
		Bhawánipur (Thána) ...	...	..		1,500		1891-92.
		Kalighat (Phary) ...	...	950		...		Not known. Brought on books in 1889-90.
		Carried over ..	...	3,450	1,66,978	6,900	3,32,720	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	3,450	1,66,978	6,900	3,32,720	
Police ...	Calcutta—*concluded.*	Police Buildings at—						
		Kidderpore Circular Garden Reach Road (Phary) ...	...	700		...		Not known. Brought on books in 1889-90.
		Zirut (Phary) ..	...	500		...		Ditto.
		Maniktala (Thána) ...	...	500		...		Ditto.
		Intally (ditto) ...	...	1,800		...		Ditto.
		Ultadingi (ditto) .	...	...		500		1891-92.
		9, Lower Chitpur Road (Town Guard Buildings)...	...	...		2,500		1891-92.
		Sealdah	...	...		...		1888-89.
					6,950		9,900	
	Presidency	Alipore { Police Case Hospital ...	...	...		...		1889-90.
		Alipore { Police Hospital		...		2,000		1891-92.
		Barrackpore	...	...		...		1889-90.
		Nawabgunge	.	...		...		1889-90.
		Dum-Dum	...	300		...		1888-89.
		Jessore	...	*...		...		1889-90.
		Khulna (District Superintendent's residence and the Temporary Moonsif's Court occupied as the Police Hospital)	...	*...		...		Partly in 1888-89. Temporary building.
		Canning Town ...	...	...		...		1890-91.
		Káliganj (including Salt Station building) ...	...	...		1,000		1891-92.
		Krishnagar { Police Buildings		250				1888-89.
		Krishnagar { „ Barracks	...			500		1891-92.
		Krishnagar { Kotwali ...	...	...				1891-92.
		Goari	...	350		...		1888-89.
		Ránaghat	...			...		1889-90.
		Kushtia	...	...		...		1889-90.
		Chuadaug	..	...		...		1889-90.
		Meherp	...	...		...		1889-90.
		Santipur	...	350		...		1888-89.
		Berhampore (Police Magazine)	...	...				1890-91.
					1,250		3,500	
	Burdwan	Bood-Bood	...	*...		800		Partly in 1891-92.
		Burdwan	...	*...		700		1891-92.
		Raniganj	..	*...		...		1888-89.
		Bankura	...	*...		300		1891-92.
		Raipur	...	*...		300		1891-92.
		Khatra	...	*...		300		1891-92.
		Gangajalghâti	..	*...		450		1891-92.
		Bansbaria	...	*...		...		1890-91.
		Chanditola	...	*		...		1890-91.
		Baidyábáti	...	*...		...		1890-91.
		Chinsurah	...	*...		...		1888-89.
		Carried over ...	...	...	1,75,178	2,850	3,46,120	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92 Amount.	Estimate, 1891-92 Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs	Rs.	Rs.	
		Brought forward ...	...	...	1,75,178	2,850	3,46,120	
Police—*contd.*	Burdwan—*concluded.*	Police Buildings at—						
		Serampore	...	*...		400		1891-92.
		Hooghly	...	*...		...		1890-91.
		Howrah	...	...		1,500		1891-92.
		Kamarpara	...	*...				1888-89.
		Magra	...	*...		300		1891-92.
		Jahánabad	...	...		...		1887-88.
		Midnapore	...	...		...		1889-90.
		„ Town and Sudder stations	...	...		...		1890-91.
		Jagatballabpur... ...	...	...		100		1891-92.
					...		5,150	
	Rajshahi	Boalia { Police Buildings	...	*...		...		1889-90.
		Boalia { „ Office ...	...	*...		...		1888-89.
		Sirajganj	...	*...		...		1890-91.
		„ (Police Officer's Bungalow)	...	*...		400		1891-92.
		Bogra	...	*..		250		1891-92.
		„ (Police Officer's Bungalow)	...	*...		...		Built in 1891-92.
		Pabna	...	*...		...		1890-91.
		Dinajpur { Police Buildings	...	*..		...		1888-89.
		Dinajpur { Kotwali Police	...	*...		...		1888-89.
		Nisbitganj	...	*...		...		1888-89.
		Darjeeling	...	...		...		1890-91.
		„ Thána (late European Hospital) ...	...	300		...		1887-88.
		Pankabari	...	...		...		1890-91.
		Kurseong	...	...		...		1890-91.
		Nawabganj	...	*..		...		1888-89.
		Rangpur (Police Hospital ...	...	*...		...		1890-91.
		Jalpaiguri (formerly Cantonment Buildings) ...	...	*...		...		Brought on books in 1883-84.
					300		650	
	Dacca ...	Dacca (late Mill Barracks) ..	...	*...		...		1889-90.
		Lálbág	...	*...				Special repairs in 1891-92. Proposed to be abandoned as a police building.
		Barisál { Reserve Barrack	...	*..		600		1891-92.
		Barisál { Police-station ...	...	*...		...		1890-91.
		Barisál { Dist. Supdt.'s Office	...	*...		...		1889-90.
		Náráyanganj	...	*...		...		1889-90.
		Mymensingh	...	*...		...		1888-89.
		Faridpur (Reserve Barrack)	...	*...		...		Built in 1890-91.
					...		600	
		Carried over ...	...	...	1,75,478	...	3,52,520	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,75,478	...	3,52,520	
Police—*concld.*	Chittagong	Police Buildings at—						
		Chittagong	...	*...		1,500		1891-92.
		Noakhali (Soodaram) ...	...	*...		...		1889-90.
		Comilla	...	*..		700		1891-92.
		„ (Police Magazine)	...	*...		...		1889-90.
		Rangamáti	...	...		...		1890-91.
		Demágri	...	..		...		1888-89.
		Ruma	..	2,800		...		1888-89
					2,800		2,200	
	Patna ...	Bankipore	...	...		1,000		1891-92.
		Pirbahar	...	...		500		1891-92.
		Alumganj	...	...		800		1891-92.
		Jhowganj	...	..		...		1888-89.
		Sasarám	...	...		...		1890-91.
		Arrah (Magazine) ...	..	...		...		1890-91.
		Motiharee	...	...		400		1891-92.
		Muzaffarpur	...	...		...		1890-91.
		Sewan	...	..		25		1891-92.
		Darbhanga { Reserve Police barrack.	...	...		...		1889-90.
		Buxar	...	...		...		Built in 1888-89.
		Chapra	...	75		...		1889-90.
					75		2,725	
	Bhágalpur	Bhágalpur { Reserve Police Office ...	...	*...		100		1891-92.
		Bhágalpur { Kotwali Police buildings ...	...	*...		600		1891-92.
		Bhágalpur { Constables' quarters ...	...	*...		400		Partly in 1891-92.
		Madhupur in Sonthal Parganas	...	*...		...		1889-90.
		Monghyr	...	*...		...		1889-90.
		„ Police Hospital (old Post Office) ...	...	*...		300		1891-92.
		Dumka	...	*...		700		1891-92.
		Purnea	...	*...		...		1890-91.
		Malda	...	*...		.		1889-90.
					...		2,100	
	Orissa ...	Soro	...	...		..		1889-90.
		Balasore	...	...		...		1889-90.
		„ (Inspector's quarters)	...	...		...		1889-90.
		„ (Police Magazines) ..	...	...		...		1889-90.
		„ (Police Hospital) ...	...	...		...		1889-90.
		Baliapal	...	...		...		1889-90.
		Jellasore	...	...		...		1889-90.
		Basta	...	...		...		1889-90.
		Bicharganj	...	...		...		1889-90.
		Sunhat	...	...		...		1889-90.
		Carried over ...	...	...	1,78,353	...	3,69,545	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,78,353	...	3,59,545	
Police—*contd.*	Orissa—*concld.*	Police Buildings at—						
		Cuttack (Chowliagunge) ...	...	...		600		1891-92.
		„ (Puri Ghât) ...	...	...		...		1890-91.
		„ (Monglabag) ...	...	...		...		1890-91.
		„ (Police-station) ...	...	...		...		
		Puri	...	...		700		1891-92.
		„ (Sudder Police-station)	...	...		...		...
		Dhámnagar	...	...		...		1889-90.
					...		1,300	
	Chota Nagpur.	Raghunáthpur	...	...		700		1891-92.
		Gaurándi	...	...		600		1891-92.
		Palámau	...	300		...		1888-89.
		Hazáribágh	...	2,800		700		1886-87.
		Ditto (out-post) ...	...	...		200		1890-91.
		Barhi	...	...		400		1891-92.
		Bagodar	...	...		400		1891-92.
		Topechánchi	...	...		400		1891-92.
		Gobindpur	...	...		400		1891-92.
		Nirsha	...	...		400		1891-92.
		Purulia	...	500		...		1888-89.
		Ditto (Municipal out-post)	...	200		...		1888-89.
		Barákar	...	...		200		1891-92.
		Lohardaga (Ranchee) ..	...	...		...		1888-89.
		Giridíh	...	...		500		1891-92.
		Chandil	...	...		600		1891-92.
		Chaibassa	...	...		...		1891-92.
					3,800		5,500	
		Ordinary repairs to Police Buildings in the—						
		Burdwan Commissionership	300	...		1,000		
		Presidency „ ...	475	...		500		
		Rajshahi „ ...	500	...		1,000		
		Dacca „ ...	...	...		500		
		Chittagong „ ...	2,200	...		1,000		
		Patna „ ...	300	...		500		
		Bhágalpur „ ...	...	...		500		
		Orissa „ ...	1,500	...		500		
		Chota Nagpur „ ...	75	...		500		
		Calcutta	1,650	...		1,500		
					7,000		7,500	
Government Colleges and Schools.	Calcutta...	Sanskrit College and Hindu School	...	...		...		1890-91.
		Presidency College ...	...	2,500		2,000		1887-88.
		Bethune School	...	...		...		1889-90.
		„ (Lady Superintendent's quarters)	...	...		2,000		1891-92.
		Hare School	...	...		...		1888-89.
		Calcutta Madrassa College ...	...	...		5,000		1891-92.
		Kidderpore School	...	...		5,000		1891-92.
		Buildings of the Military Orphan Society at Kidderpore ...	...	...		5,000		1891-92.
					2,500		19,000	
		Carried over ...	...	...	1,91,653	...	3,92,845	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	1,91,653	...	3,92,845	
Government Colleges and Schools—*contd.*	Presidency	Barrackpore School ...	...	...		...		1889-90.
		Barasat School ...	...	1,200		...		1888-89.
		Hostel attached to ditto ...				...		1888-89.
		Jessore School	...	*...		1,000		1891-92.
		Khulna School	...	*...		...		Under construction in 1891-92.
		Krishnaghur College ...	.	2,000		...		1888-89.
		Berhampore College ...	...	...				1888-89.
		Murshidabad. Nizamut College ...	...	...		1,500		1891-92.
		Murshidabad. Ditto School ...	...			...		1888-89.
		Takee School	...	900		...		1888-89.
					4,100		2,500	
	Burdwan	Sibpur Engineering College ...	...	5,000		7,000		1891-92.
		Hooghly Branch School ...	...	*...		...		1888-89.
		Chinsurah College .	...	*..		...		1888-89.
		Chinsurah Boarding-house ..	...	*...		...		1889-90.
		Howrah School	...	...		...		1888-89. Under orders for transfer to the Municipality.
		Bankura „	...	*..		1,000		1891-92.
		Suri „	...	*...		1,000		1891-92.
		Midnapore College	...	...		...		Never done.
					5,000		9,000	
	Rajshahi	Jalpaiguri School	...	*...		500		1891-92.
		Dinajpur „	...	*...		...		1889-90.
		Rangpur „	...	*...		...		1888-89.
		Boalia College	...	*.		700		1886-87.
		Boalia New College ...	...	*...		...		1889-90.
		Boalia Collegiate School ...	...	*..		...		1889-90.
		Boalia Madrassa College ...	...	*...		...		1889-90.
		Pabna School	...	*...		...		1890-91.
		Bogra „	...	*...				1888-89.
		Darjeeling School	...	...		1,000		1891-92.
		„ Bhootia Boarding School (Fern Dale) ...	...	...		500		1891-92.
		School for children of Railway *employés* at Dow Hill ...	..	...		3,000		1886-87.
		Approach roads to ditto ...	...	...		300		1891-92.
		School Hospital (formerly draftsmen's quarters No. 11A) at ditto	...	...		700		Not known.
		School Dhobee's house (formerly subordinate quarters) at ditto .	...	...		. 700		Not known.
		Dormitory building at ditto ...	...	...		...		1889-90.
		Head-master's residence at ditto (formerly circuit-house) ...	...	...		...		1887-88.
					...		7,400	
	Dacca ...	Dacca College	...	*...		2,500		1891-92.
		Dacca Collegiate School ...	...	*...		...		1889-90.
		Dacca Madrassa	...	*...		...		1888-89.
		Barisál School	...	*..				1889-90.
		„ Head-master's residence	...	*...		300		1891-92. Temporary building.
		Carried over ...	...	...	2,00,753	2,800	4,11,745	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Clasification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,00,753	2,800	4,11,745	
Government Colleges and Schools—*continued.*	Dacca—*concld.*	Barisál Vernacular School ...	...	*...		500		1891-92.
		Faridpur School ...	...	*...		...		1888-89.
		Bhola „	...	*...		400		1891-92. Temporary building.
		Mymensingh „	...	*...		1,000		1891-92.
		„ (Hardinge School)	.	*...		...		1888-89.
					...		4,700	
	Chittagong	Comilla School ...	...	*...		1,000		1891-92.
		Chittagong Normal School ...	...	*...		...		Re-built in 1886-87.
		Chittagong High „ ..	...	*...		1,000		1891-92.
		Chittagong Madrassa ...	...	*...		2,000		1891-92.
		Noakhali School	...	*...		1,000		1891-92.
		Rangamáti „	...	...		...		Brought on books in 1891-92.
					...		5,000	
	Patna ...	Patna College	...	3,500		...		1888-89.
		Gaya School	...	1,200		...		1888-89.
		Arrah „	...	...		...		1890-91.
		Motihari „ Old ...	...	...		300		1891-92.
		Motihari „ New ...	...	...		...		1890-91.
		Motihari „ Normal School ..	...	...		...		1891-92.
		Chapra „	...	1,200		...		1888-89.
		Muzaffarpur Zillah School ..	...	...		...		1890-91.
		„ Training „ ...	...	...		...		1890-91.
					5,900		300	
	Bhágalpur	Monghyr School	...	*...		1,500		Partly in 1890-91, and partly in 1891-92.
		Bhágalpur „	...	*..		1,000		1891-92.
		Purnea „	...	*...		..		1890-91.
		„ (Mirza Hussain's Aided School)	...	*...		...		1890-91.
		Malda School	...	*				1889-90.
		Dumka „	...	*...		1,200		1891-92.
					...		3,700	
	Chota Nagpur.	Hazáribágh School ...	...	...		1,200		1891-92.
		Ranchi „ ...	...	...		1,500		1891-92.
		Purulia „ ...	...	...		1,500		1891-92.
		Chaibassa „ ...	...	...		...		1889-90.
					...		4,200	
	Orissa ...	Balasore School	...	...		...		1889-90.
		Balasore Normal School ...	...	...		..		1889-90.
		Puri School	...	...		400		1891-92.
		Cuttack College	...	...		800		1891-92.
		Cuttack Normal School ...	...	...		800		1891-92.
		Cuttack Office of Joint-Inspector ...	...	...		400		1891-92.
		Cuttack Survey School ...	...	...		...		...
					...		2,400	
		Carried over ...	...	...	2,06,653	...	4,32,045	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,06,653	...	4,32,045	
Government Colleges and Schools—*concluded.*	...	Ordinary repairs to Government Colleges and Schools in the—						
		Burdwan Commissionership	...	...		400		
		Presidency " ...	...	...		230		
		Rajshahi " ...	1,000	...		500		
		Dacca " ...	...	...		400		
		Chittagong " ...	300	...		200		
		Patna " ...	300	...		200		
		Bhágalpur " ...		...		300		
		Orissa " ...	800	...		250		
		Chota Nagpur " ...	...	...		...		
		Calcutta	1,700	...		1,500		
					4,100		3,980	
Hospitals and Dispensaries.	Calcutta...	Medical College Hospital at Calcutta	...	...		...		1888-89.
		Nurses' quarters attached to ditto	...	...		...		1889-90.
		Eden Hospital at Calcutta ...	...	...		...		1889-90.
		Ezra Hospital	...	...		...		Built in 1887-88.
		Shama Churn Law's Eye Infirmary	...	...		...		1891-92.
		Campbell Hospital and Superintendent's and Apothecary's residence at Sealdah ...	...	...		3,000		1891-92.
		Small-pox Hospital at ditto ...	...	...		...		1890-91.
		Deputy Superintendent's quarters at ditto	...	...		...		1888-89.
		Compound roads of Campbell Hospital at ditto ...	...	...		...		1889-90.
		General Hospital at Dhalanda ...	...	5,000		8,000		Partly every year.
					5,000		11,000	
	Presidency	Temporary residence for Civil Medical Officer at Khulna ...	...	*...		...		Temporary 1888-89.
		Civil Surgeon's office at Jessore (formerly old Post Office) ...	...	*...		...		1890-91.
		Civil Surgeon's office at Berhampore	...	...		...		1889-90.
					...		...	
	Rajshahi	Police Hospital at Darjeeling ...	...	...		...		1890-91.
		Eden Sanitarium at ditto ...	...	...		...		1889-90.
		Residence of the Apothecary, Eden Sanitarium (Old Bhootia School)	...	...		...		1889-90.
		Dispensary and dead-house at Siliguri	...	200		...		1886-87.
					200		...	
		Carried over ...	...	...	2,15,953	...	4,47,025	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,15 953	...	4,47,025	
Hospitals and Dispensaries—*concluded.*	Bhágalpur	Temporary accommodation for Medical Officers at Dumka ...	...	*...	...	...	...	Built in 1888-89.
	Orissa ..	General Hospital at Cuttack ...	..	...	...	2,000	2,000	1891-92.
	...	Ordinary repairs to Hospitals and Dispensaries in the—						
		Presidency Commissionership	...	...		300		
		Rajshahi " ...	900	...		800		
		Bhágalpur " ..	.	...		400		
		Orissa " ..	300			...		
		Calcutta	8,600	...	9,800	3,000	4,500	
Lock-Hospitals.	Calcutta...	Lock-hospital at Sealdah ...	...	4,000		...		1887-88.
		Ditto at Alipore ...						
		Resident Medical Officer's quarters at ditto	...	...	4,000	1,500	1,500	Partly in 1886-87, partly in 1889-90, and partly in 1891-92.
		Ordinary repairs to Lock-hospitals	700	...	700	800	800	
Medical Colleges and Schools.	Calcutta...	Medical College at Calcutta ...	...	...		...		Partly in 1890-91.
		Principal's quarters attached to ditto	...	...		...		1889-90 & 1890-91.
		Students' ditto ditto ..	...	...		...		1890-91.
		Resident Physician's quarters ...	...	...		1,000		Building condemned.
		Ditto Surgeon's quarters ...	...	...		1,000		1891-92.
		Museum	...	...		...		1889-90.
		Surnomoye Hostel for female students at Calcutta	...	...		...		New building.
		Campbell Medical School at Sealdah	...	...		...		Built in 1886-87.
		New Lecture, Theatre attached to ditto ...	...	...		...		1887-88.
		No. 1 ditto ditto ...	...	...	...	...	2,000	1888-89.
	Dacca ..	Medical School at Dacca	...	*...	...	200	200	1889-90.
	Patna ...	Temple Medical School at Bankipore	...	2,800	2,800	...	...	1888-89.
	...	Ordinary repairs to Medical Colleges and Schools in—						
		Calcutta ...	950	...		1,000		
		Patna Commissionership ...	...	...		...		
		Dacca ,, ...	...	...	950	...	1,000	
		Carried over ...	...	...	2,34,203	4,59,025	...	

* Buildings entrusted to the agency of the District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,34,203	...	4,59,025	
Lunatic Asylums.	Calcutta...	Lunatic Asylums at—						
		Dhalanda (Native) ...	...	...		2,000		Partly in 1888. and partly 1891-92.
		Bhawánipur (European) ...	...	3,000	3,000	3,000	5,000	Partly in 1888-89 partly in 1889-90, and partl in 1891-92.
	Presidency	Berhampore	...	2,400		...		1888-89.
		Mayadapur	...	...	2,400	...	...	1881-82.
	Dacca ...	Dacca	...	*...	...	...	...	1889-90.
	Patna ...	Bankipore	...	...	...	...	...	1890-91.
	Orissa ...	Cuttack	...	...	...	700	700	1891-92.
	...	Ordinary repairs to Lunatic Asylums in the—						
		Dacca Commissionership ...	..	...		200		
		Patna „ ..	125	...		100		
		Presidency „ ...		...		400		
		Orissa „ ...	150	...		..		
		Calcutta	1,000	...	1,275	500	1,200	
Customs Buildings.	Calcutta...	Customs buildings at—						
		Calcutta	...	5,000	5,000	...	...	1888-89.
	Presidency	Diamond Harbour ...	...	...	...	1,000	1,000	1891-92.
	Chittagong	Chittagong	...	*...	...	800	800	1891-92.
		Ordinary repairs to Customs Buildings in—						
		Calcutta ...	...	...		1,000		
		Presidency Commissionership	50	...		...		
		Chittagong „ ...	...	...	50	...	1,000	
		Carried over ...	...	...	2,45,928	...	4,68,725	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,45,928	...	4,68,725	
Registration	Burdwan	Registration Offices at—						
		Burdwan	...	...*		...		1888-89.
		Tamluk	...	...		...		1889-90.
		Midnapore	...	...		...		1889-90.
					...			
	Presidency	Jessore	...	...*		...		1889-90.
		Krishnagar	...	250		...		1888-89.
					250			
	Rajshahi	Boalia	...	...*		200		1891-92.
		Sirajganj	...	...*		200		1891-92. Temporary building.
		Jalpaiguri	...	...*		...		1888-89.
		Dinajpur	...	...*		...		1888-89.
		Rangpur	...	...*		...		1888-89.
		Pabna	...	...*		...		Thorough repair in 1888-89.
					...		400	
	Dacca ...	Faridpur	...	...*		400		1891-92.
		Barisál	...	...*		400		1891-92.
		Backergunge	...	...*		...		1890-91.
		Bhála	...	...*		300		1891-92. Temporary building.
		Bhánga	...	...*		50		1891-92.
					...		1,150	
	Chittagong	Chittagong	...	...*		200		1891-92.
		Noakhali	...	...*		200		1891-92.
		Comilla	...	...*		200		1891-92.
					...		600	
	Patna ...	Chapra	...	300		...		1888-89.
		Muzaffarpur	...	...		...		1890-91.
		Arrah	...	...		300		1891-92.
					300		300	
	Chota Nagpur.	Ranchi	...	...		300		1891-92.
		Hazáribágh	...	450		...		1888-89.
					450		300	
		Ordinary repairs to Registration Offices in the—						
		Burdwan Commissionership	50	...		300		
		Presidency " ...	...	...		...		
		Rajshahi " ...	...	...		300		
		Dacca " ...	...	...		...		
		Chittagong " ...	...	...		...		
		Patna " ...	75	...		100		
		Chota Nagpur " ...	...	...		50		
					125		750	
		Carried over ...	...	...	2,47,053	...	4,72,225	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93.			Estimate, 1891-92.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,47,053	...	4,72,225	
Miscellaneous Buildings.	Calcutta...	Government workhouse for vagrants in Amherst Street ...	...	...	...	2,000		1891-92.
		Buildings and Works on the Maidan—						
		Balustrade	...	...		...		1890-91.
		Towers, pillars, and monuments	...	...		...		1890-91.
					...		2,000	
	Presidency	Semaphore Tower at Barrackpore	...	...		300		1891-92.
		" at Paikpara ...	...	200		...		1888-89.
		" at Sookchur ...	...	...		300		1891-92.
		" at Belgharia	...	...		...		1889-90.
		Meteorological observatory at Alipore	...	...		...		1888-89.
		Amir Ally's house at Murshidabad	...	...		2,000		1886-87.
		Tramway Lines at Akra ...	...	...		...		.....
		Buildings at Berhampore (formerly Military)—						
		Barrack No. 1 ...	...	1,800		...		1886-87.
		" " 2 ...	...	1,500		...		1886-87.
		" " 4 ...	...	1,200				1883-84.
		" " 5 ...	...	...		3,500		1891-92.
		" " 6 ...	...	1,200				1883-84.
		" " 11 ...	...	...				1891-92.
		" " 9 ...	...	...				1890-91.
		" " 10 ...	...	...				1890-91.
		" " 8 ...	...	...		800		1891-92.
		Magazine	...	...		...		1890-91.
		Nizamut pension office ...	...	300		...		1882-83.
		Skittle alleys	...	125		...		No record.
		Malt liquor and rum godown	...	100		...		No record.
		Canteen	...	...		500		1891-92.
					6,425		7,400	
	Burdwan	Botanical Gardens at Sibpur ...	...	300		500		1889-90.
		Pucca Ghât at Hooghly	...	...*		...		1888-89.
		Juggul Addy's Ghât at Serampore	...	...*		...		1888-89.
		Flag-staff Ghât at Serampore ...	...	...*		...		1888-89.
		Agency Buildings at Contai ...	...	...		...		Not stated.
					300		500	
		Carried over ...	...	...	2,53,778	...	4,82,125	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,53,778	...	4,82,125	
Miscellaneous Buildings—*concluded.*	Rajshahi	Curator's quarters and approach road to Botanical Gardens at Darjeeling	...	...		500		1891-92.
		Conservatory in the Lloyd's Botanical Gardens at ditto ...	...	250		...		1887-88.
		Cantonment buildings and elephant shed at Jalpaiguri ...	...	...‡		...		Brought on books in 1883-84.
		Powder magazine at Goomtee ...	...	...		...		Not known.
		Manager's office at Joypur in Bogra district	...	..‡		600		1891-92.
		Tehsil office at Fallacotta ...	...	...‡		...		1890-91.
					250		1,100	
	Bhágalpur	Fort bridges (three) at Monghyr	...	...‡		...		1890-91.
		Quartermaster Sergeant's Bungalow at Bhágalpur used by Miss Priminger as a school ...	...	...‡		300		1891-92.
		Buildings at Bhágalpur (formerly Military)	...	...‡		500		1891-92.
		Half of Bungalow No. 7 at Dumka	...	...‡		500		Partly in 1891-92.
					...		1,300	
	Patna ...	Cavalry barracks at Bankipore ...	...	...		3,000		1891-92.
		Infantry „ at „ ...	...	...		1,500		1891-92.
		Nepal frontier boundary pillars— Champaran side ... Muzaffarpur „ ... Darbhanga „ ...	...	...		300		1891-92.
		Stud buildings, &c., at Pusa ...	...	...		...		1887-88. Made over to Messrs. Begg, Dunlop & Co.
		Model farm-house at Arrah ...	...	...		...		1890-91.
		Market at Nasriganj on the Arrah canal	...	...		...		1890-91.
		Fort buildings at Buxar ...	...	...		...		1890-91.
		Stud „ at „ ...	...	...		...		1879-80.
		Inspection bungalow at Chapra (now occupied by Assistant Magistrate)	..	...		...		1890-91.
					...		4,800	
	Chota Nagpur.	Buildings at Hazáribágh (formerly Military)	...	1,800		...		Partly in 1890-91.
					1,800		...	
	.....	Ordinary repairs to Miscellaneous Buildings in the—						
		Burdwan Commissionership	5,132*	...		100		
		Presidency „	1,280	...		600		
		Rajshahi „ ...	1,900†	...		800		
		Patna „ ...	500	...		300		
		Bhágalpur „ ...	...	...		50		
		Chota Nagpur „ ...	...	...		800		
		Calcutta	420	...		300		
					9,232		2,950	
		Carried over ...	...	...	2,65,060	...	4,92,275	

* Rent payable by Government for lands appertaining to the Barákar Iron Works estate leased to Bengal Iron and Steel Company, Limited.
† Inclusive of rent of Augusta Villa for accommodation of Mr. Bartlett, Honorary Assistant Engineer.
‡ Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,65,060	...	4,92,275	
Public Works Buildings.	Calcutta	Public Works Storeyard at Colootolah	...	...		...		Not known.
		Ditto ditto at Tolly's Nullah ...	...	...		500		1891-92.
		Building No. 3, Church Lane, Calcutta.	...	...		...		1890-91.
		Sub-divisional officer's quarters at Hastings	...	...		...		1889-90.
		Late Distillery Building at Kidderpore	...	...		...		1890-91.
					...		500	
	Presidency	Inspection bungalow at Khulna	...	...*		...		Temporary building, 1888-89.
		Executive Engineer's godown at Krishnagar	...	...		...		1890-91.
		Ditto ditto at Berhampore	...	...		...		1890-91.
		Executive Engineer's office (late main guard) at Berhampore ...	...	...		...		1889-90 & 1890-91.
		Public Works godown at ditto	...	...		...		1889-90 & 1890-91.
					...		...	
	Burdwan	New workshops buildings, with roads and paths, &c., at Sibpur Superintendent's quarters and out-offices at ditto ... Sluices at ditto	...	2,150		2,000		1890-91.
		Engineer's godown at Burdwan	...	...		...		1889-90.
		Public Works Buildings at Midnapore	...	...		...		1889-90.
					2,150		2,000	
	Rajshahi	Store-godown at Boalia ...	...	...*		...		Temporary building, 1887-88.
		Ditto at Pabna ...	...	...*		...		Ditto.
		Ditto at Bogra ...	...	...*		...		Ditto, 1882-83.
		Ditto at Sirajganj ...	...	...*		...		Never done.
		Ditto at Dinajpur ...	...	...*		..		1889-90.
		Ditto at Jalpaiguri ...	...	...*		100		1891-92.
		Ditto at Rangpur ...	...	...*		...		1889-90.
		Ditto at Pankabari ...	...	100		...		Not known.
		Workshop and godown at Darjeeling, No. 1 .. .	...	...		...		1889-90.
		Ditto ditto, No. 2 ...	...	...		...		1888-89.
		Inspection bungalow for the use of Public Works Department at Siliguri	...	100		...		Not known.
					200		100	
		Carried over ...	...	...	2,67,410	...	4,94,875	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...*	2,67,410	...	4,94,875	
Public Works Buildings—*continued.*	Dacca ...	Store-godown at Mymensingh ...	...	*...		...		Temporary building; built in 1888-89.
		Ditto at Barisál ...	...	*...		...		1885-86. Temporary building.
		Ditto at Faridpur ...	...	*...		...		Temporary building, 1890-91.
		Inspection bungalow for the use of Public Works Department Officers at Faridpur ...	...	*...		...		Ditto.
		Ditto ditto at Rajbari ...	...	*...		...		Re-built in 1888-89. Temporary building.
		Quarters to let (portion of old Judge's Court) at Mymensingh	...	*...		...		1888-89.
		Executive Engineer's Office at Dacca (formerly Native Infantry Hospital)	...	*...		...		1889-90.
					...			
	Chittagong	Store-godown at Comilla ...	...	*..		...		1887-88. Temporary buildings.
		Ditto at Chittagong ...	...	*...		...		
		Ditto at Noakhali ...	...	*...		200		1891-92.
		Inspection bungalow at Cox's Bazar.	...	*...		...		Not known.
		Executive Engineer's Office and Residence (old Settlement Office) at Chittagong	...	*..		...		1889-90.
					...		200	
	Patna ...	Store-godown at Bankipore ...	...	...		500		1891-92.
		Ditto at Gaya	...	...		200		1891-92.
		Ditto at Arrah ...	...	75		...		1888-89.
		Ditto at Buxar	...	...		...		1889-90.
		Overseer's bungalow at Muzaffarpur ...	...	...		...		1890-91.
		Store-godown and office shed at Darbhanga	...	...		...		Built in 1889-90.
					75		700	
	Bhágalpur	Store-godown at Bhágalpur ...	...	*...		400		1891-92.
		Ditto at Purnea ...	...	*..		...		1890-91.
					...		400	
	Chota Nagpur.	Ditto at Hazáribágh ...	...	...		400		1891-92.
		Ditto at Giridíh ...	...	...		...		1888-89.
		Ditto at Purulia ...	...	150		...		1888-89.
		Ditto at Ranchi ...	...	...		150		1891-92.
		Inspection quarters at Hazáribágh (part of late Military Buildings)	...	...		700		1891-92.
					150		1,250	
	Orissa ...	Public Works buildings at Cuttack	...	...		...		Partly in 1882-83.
					...		...	
		Carried over ...	...	...	2,67,635	...	4,97,425	

* Buildings entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Commissionership.	Locality and Particulars.	Estimate, 1892-93.			Estimate, 1891-92.		Quadrennial repairs when last executed.
			Ordinary.	Quadrennial.	Total.	Amount.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*concld.*						
		Brought forward ...	...	...	2,67,635	...	4,97,425	
Public Works Buildings—*concluded.*	...	Ordinary repairs to Public Works Buildings in the—						
		Burdwan Commissionership.	2,208*	...		50		
		Presidency " ...	225	...		200		
		Rajshahi " ...	100	...		350		
		Dacca " ...	...	...		400		
		Chittagong " ...	.	...		450		
		Patna " ...	300	...		250		
		Bhágalpur " ...	...	...		25		
		Orissa " ...	...	...		...		
		Chota Nagpur " ...	350	...		500		
		Calcutta	2,067	...		350		
					5,250		2,575	
		Total ...	...	...	2,72,885	...	...	
...	...	Amount to be paid to District Boards for maintenance and repairs of buildings entrusted to their agency for maintenance	1,27,115	...		...		
					1,27,115			
		Total Civil Buildings { Provincial Funds	...	...	4,00,000	...	5,00,000	
		Total Civil Buildings { Contributions ...	...	...	...	...	..	
		Total ...	...	...	4,00,000		5,00,000	

* Includes the Municipal tax of Rs. 2,158 for the Sibpur Workshops Buildings.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged roads.	*Grand Trunk Road* (388½ *miles*), *with an average width of* 30 *feet, of which* 14 *feet are metalled, and with* 1,107 *bridges and culverts of an aggregate waterway of* 18,768 *feet*—				
	[*Calcutta to Palta Ghât* (14½ *miles*), *Palta Ghât crossing to Chota Kund* (34 *miles*), *and Chota Kund to Barákar* (97¼ *miles*), *transferred to the District Boards of the* 24-*Parganas, Hooghly, and Burdwan respectively.*]				
	Barákar to Bagodar, 149*th mile to* 215*th mile* (66 *miles*)—				
	Collecting metal	9,000		5,500	
	Spreading and consolidating ...	3,000		4,000	
	Maintenance	2,000		4,000	
	Bridges and culverts	500		1,000	
	Bungalows and cooly huts	500		800	
	Barákar bridge, with approaches ...	700		1,000	
	Toll-house and out-offices	50		100	
	Planting and maintaining trees ...	500		400	
			16,250		16,800
	Bagodar to Bhullua Chuttee, 216*th mile to* 268*th mile* (53 *miles*)—				
	Collecting metal	1,200		2,500	
	Spreading and consolidating ...	2,000		3,500	
	Maintenance	2,500		4,000	
	Bridges and drains	600		800	
	Bungalows, &c. (7)	1,000		1,600	
	Planting and maintaining trees ...	200		700	
			7,500		13,100
	[*Bhullua Chuttee to Baroon-on-Sone,* 268*th mile to* 335*th mile* (67 *miles*), *transferred to the District Board of Gya.*]				
	Sone to Karamnása, 335*th mile to* 391*st mile* (56 *miles*)—				
	Collecting metal	6,500		10,000	
	Spreading and consolidating ...	2,500		4,000	
	Maintenance	1,300		2,000	
	Protective works to Durgauti bank on 375th mile 1,200 feet ...	...		...	
	Ditto ditto to Sibsagar ...	1,100		...	
	Bridges and drains	1,100		1,500	
	Bungalows	400		500	
	Planting and maintaining trees ...	400		600	
	Maintaining the Sone causeway ...	3,300		4,000	
			16,600		22,600
	Carried over ...	...	40,350	...	52,500

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	40,350	...	52,500
Metalled and bridged roads —*continued.*	*Old Grand Trunk Road* (15¾ *miles*), *with an average width of* 36 *feet, of which* 12 *feet are metalled, and with* 32 *bridges and culverts of an aggregate waterway of* 381 *feet*—				
	From Chandalpara Lane, 886 *feet north of the* 4*th mile-stone to* 7*th mile, Bally Bridge* (3 *miles*)—				
	Collecting metal	3,800		2,000	
	Spreading and consolidating ...	600		...	
	Maintenance	300		500	
	Bridges and culverts	300		300	
	Planting and maintaining trees ...	...		...	
			5,000		2,800
	[*From the* 7*th mile-stone to Gyretty Ghât* (12¾ *miles*) *transferred to the District Board of Hooghly.*]				
	*Patna and Guya Road** (80 *miles*), *with an average width of* 30 *feet, of which* 16 *feet are metalled, and with* 222 *bridges and culverts of an aggregate waterway of* 8,874 *feet*—				
	1*st mile to Railway crossing* (1½ *miles*)—				
	Collecting metal	700		1,000	
	Spreading and consolidating ...	250		340	
	Maintenance	100		130	
	Bridges and drains	25		60	
	Bungalows	75		100	
	Planting and maintaining trees ...	50		70	
			1,200		1,700
	Dinapore and Bankipore metalled road (8 *miles* 3,518 *feet*), *with an average width of* 42 *feet, of which* 12 *feet are metalled for* 2 *miles* 173 *feet at Dinapore end, and* 16 *feet for the remaining* 6 *miles* 3,345 *feet at the Bankipore end; and with* 39 *bridges and culverts of an aggregate waterway of* 253 *feet*—				
	[*Portion within Dinapore Municipality* (1 *mile* 2,010 *feet*) *transferred to the Municipality.*]				
	Carried over ...	...	46,550	...	57,000

* Under the charge of State Railway and District Boards, with the exception of the portion provided for above.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	46,550	...	57,000
Metalled and bridged roads—*continued.*	*Dinapore and Bankipore metalled road*—(concld.) *Within Dinapore Cantonment* (2 *miles* 173 *feet*), *within Bankipore Municipality* (1,200 *feet*), *and in Patna District* (5 *miles* 135 *feet*)—				
	Collecting metal	3,000		5,000	
	Spreading and consolidating ...	600		700	
	Maintenance	400		470	
	Bridges and drains	200		250	
	Planting and maintaining trees ...	100		150	
			4,300		6,570
	Lake road at Motihari (1 *mile* 670 *feet*), *with an average width of* 43 *feet, of which* 12 *feet are metalled, and with* 2 *culverts of an aggregate waterway of* 251 *s. feet*—				
	Repairs	400		2,000	
			400		2,000
	Midnapore and Raniganj Road (101 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 259 *bridges and culverts of an aggregate waterway of* 2,045 *feet*—				
	[*Raniganj to Damodar river* (3 *miles*) *and Damodar to Kurkasole* (58 *miles*) *with Bishanpur Loop line* (4 *miles*), *transferred to the District Boards of Burdwan and Bankura respectively.*]				
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal	1,500		3,000	
	Spreading and consolidating ...	500		1,000	
	Maintenance	700		1,000	
	Bridges and drains (78)	700		2,500	
	Bungalows (2)	400		500	
	Planting and maintaining trees ...	100		200	
			3,900		8,200
	Orissa Trunk Road (321½ *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 342 *bridges and culverts of an aggregate waterway of* 18,752 *feet*—				
	[*Calcutta to Achipur* (14 *miles*), *transferred to the District Board of* 24-*Pergunnahs.*				
	Carried over ...	...	55,150	...	73,770

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	55,150	...	73,770
Metalled and bridged roads —*continued.*	*Orissa Trunk Road, &c.*—continued.				
	Ulubaria to Chandinabazar (92 *miles*)—				
	Collecting metal	15,000		15,000	
	Spreading and consolidating ...	3,500		1,500	
	Maintenance	1,800		2,500	
	Bridges and drains	1,200		2,000	
	Bungalows	400		500	
	Planting and maintaining trees ...	...	21,900	...	21,500
	Chandinabazar to Sálandi River (78 *miles*)—				
	Collecting metal	11,000		15,000	
	Spreading and consolidating ...	2,600		3,500	
	Resoling portions of 8th, 10th, 14th, 15th, 16th, 17th, 18th and 19th miles south of Balasore ...	3,000		...	
	Maintenance, inclusive of petty repairs to berms, slopes, and culverts ...	2,000		3,000	
	Bridges and drains	3,500		3,000	
	Bungalows	400		500	
	Planting and maintaining trees ...	...	22,500	...	25,000
	Sálandi River to Byturni (17½ *miles*)—				
	Collecting metal	2,500		5,000	
	Spreading and consolidating ...	600		1,000	
	Maintenance	300		800	
	Bridges and drains	200		500	
	Bungalows (2)	300		300	
	Planting and maintaining trees ...	...	3,900	...	7,600
	Byturni to Brahmini (15 *miles*)—				
	Collecting metal	1,500		3,000	
	Spreading and consolidating ...	500		800	
	Maintenance	400		400	
	Bridges and drains	150		300	
	Bungalow (1)	150		200	
	Planting and maintaining trees ...	...	2,700	...	4,700
	Brahmini to Mahánadi at Cuttack (29 *miles*)—				
	Collecting metal	4,000		4,000	
	Spreading and consolidating ...	1,000		2,500	
	Maintenance	1,100		2,000	
	Bridges and drains	200		1,000	
	Bungalows (3)	400		500	
	Planting and maintaining trees ...	...	6,700	...	10,000
	Carried over ...	...	1,12,850	...	1,42,570

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	1,12,850	...	1,42,570
Metalled and bridged roads —*continued.*	*Orissa Trunk road, &c.*—concluded.				
	Cuttack to Ganjam (75 *miles*)—				
	Collecting metal	9,000		12,000	
	Spreading and consolidating ..	3,000		5,000	
	Maintenance	2,200		3,000	
	Bridges and drains	2,200		2,000	
	Bungalows (7)	1,000		1,000	
	Planting and maintaining trees ...	700		1,000	
			18,100		24,000
	Cuttack and Pooree Road (52 *miles*), *with an average width of* 24 *feet, of which* 8 *feet are metalled, and with* 49 *bridges and culverts of an aggregate waterway of* 94 *feet*—				
	Collecting metal	8,500		10,000	
	Spreading and consolidating ...	2,200		3,000	
	Maintenance	2,600		3,000	
	Bridges and drains	1,500		2,000	
	Bungalows (6)	700		800	
	Planting and maintaining trees ...	700		1,000	
			16,200		19,800
	Pilgrim Road ($8\frac{3}{4}$ *miles*), *with an average width of* 18 *feet, of which* 8 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 104 *feet*—				
	1*st Section, from Noontikri bridge to north bank of Mahánadi* ($3\frac{1}{2}$ *miles*)—				
	Collecting metal	600		800	
	Spreading and consolidating ...	300		400	
	Maintenance	50		300	
			950		1,500
	2*nd Section* ($5\frac{1}{4}$ *miles*)—				
	Collecting metal	700		1,000	
	Spreading and consolidating ...	400		500	
	Maintenance	200		200	
	Bridges and drains	200		200	
	Planting trees	300		300	
			1,800		2,200
	Ganges and Darjeeling road from Karagola to Siliguri (124 *miles*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with* 75 *bridges and culverts of an aggregate waterway of* 6,910 *feet*—				
	[*Karagola to Titalyah* (106 *miles*) *and Titalyah to* 122*nd mile* (16 *miles*) *transferred to the District Boards of Purnea and Jalpaiguri respectively.*]				
	Carried over ...	...	1,49,900	...	1,90,070

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	1,49,900	...	1,90,070
Metalled and bridged roads—*continued.*	*Ganges and Darjeeling Road, &c.*—continued. *123rd, 124th and part of the 125th mile (2 miles and—feet)*—				
	Maintenance ...	550		1,500	
	Inspection bungalow (1)	...		...	
			550		1,500
	Siliguri Station Feeder Road (4,000 feet), with an average width of 30 feet, of which 12 feet are metalled, and with one bridge of a waterway of 40 feet—				
	Collecting metal	...		...	
	Maintenance	400		800	
	Special repairs	...		...	
			400		800
	Road from Kurseong to Mátigara viâ *Pankhabari (18 miles), with an average width of 20 feet, of which 8 feet are metalled, and with bridges and culverts of an aggregate waterway of 1,480 feet* -				
	Collecting metal ...	2,100		4,000	
	Maintenance	5,000		3,000	
	Bridges (repairs and renewal) ...	5,000		7,000	
	Travellers' sheds (3)	400		500	
	Special repairs	...		4,000	
			12,500		18,500
	Road from Matigara to Darjeeling Hill Cart Road (2 miles), with an average width of 20 feet, of which 10 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 673 feet—				
	Collecting metal	1,100		...	
	Maintenance	1,100		1,500	
	Bridges (repairs and renewals) ...	400		6,000	
			2,600		7,500
	Darjeeling Hill Cart Road (49 miles), with an average width of 22 feet, of which 16 feet are metalled, and with 554 bridges and culverts of an aggregate waterway of 5,279 feet—				
	For repairs and maintenance by Darjeeling-Himalayan Railway Company, Limited, including 15 per cent. for supervision	50,000		50,000	
	Reserve for special repairs ...	25,000		25,000	
			75,000		75,000
	Terai section (8 miles)—				
	Collecting metal	...		...	
	Spreading new coating	...		...	
	Maintenance	...		...	
	Bridges	...		...	
	Raising earthen sides	...		...	
	Halting shed	...		...	
					..
	Carried over ...	...	2,40,950	...	2,93,370

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs	Rs.	Rs.	Rs.
	Brought forward ...	...	2,40,950	...	2,93,370
Metalled and bridged roads —*continued.*	*Darjeeling Hill Cart Road, &c.*—concluded.				
	Lower Section (21 *miles*)—				
	Collecting metal	...		...	
	Spreading new coating	...		...	
	Maintenance	..		...	
	Bridges	...		...	
	Halting shed (1)	...		...	
	Inspection bungalows (3)	500		450	
	Special repairs—repairing revetments and breast walls	...		...	
			500		450
	Upper section (20 *miles*)—				
	Collecting metal ...	...		...	
	Spreading new coating	...		...	
	Maintenance	...		...	
	Bridges	...		...	
	Halting sheds (3)	...		...	
	Inspection bungalows (2) ...	400		500	
	Special repairs—repairing revetments and breast walls	...		...	
			400		500
	Ghoompahar Forest Road from Ghoom station to Sukiapokri and on to Gyribash (about 9¾ miles) with an average width of 14 feet, of which 8 feet are metalled, and with 20 bridges and culverts of an aggregate waterway of 51 feet—				
	Metalling	1,000		...	
	Maintenance	1,000		2,500	
	Bridges and culverts	300		300	
	Wooden railing	...		200	
	Inspecting bungalows	100		...	
	Special repairs	600		...	
			3,000		3,000
	Diversion of the Hill Cart Road through Kurseong Bazar (1,428 *feet*), *with an average width of* 25 *feet, of which* 12 *feet are metalled and with* 4 *culverts of an aggregate waterway of* 16 *eet*—				
	Maintenance	150		100	
	Special repairs	...		...	
			150		100
	Road from Nazalbari to Garidhura (11⅓ *miles*) *with an average width of* 25 *feet, of which* 10 *feet are metalled, and with* 29 *bridges and culverts of an aggregate waterway of* 773 *feet*—				
	Collecting metal	2,100		2,500	
	Spreading new coating	700		1,000	
	Maintenance	1,500		2,000	
	Bridges and culverts	1,500		8,000	
	Traveller's sheds	200		...	
			6,000		13,500
	Carried over ...	...	2,51,000	...	3,10,920

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	2,51,000	...	3,10,920
Metalled and bridged roads—*continued.*	*Road from Tista Bridge to Sevoke (12 miles) average width 10 feet, of which 8 feet are metalled—*				
	Metalling	4,000		5,000	
	Maintenance	3,000		5,000	
	Bridges and culverts (72) ...	2,500		5,000	
	Special repairs ...	3,000		5,000	
	Inspection bungalows (2) with out-houses	400		200	
	Rest-houses (4) and temporary sheds for servants	400		250	
	Halting sheds (2)	150		150	
			13,450		20,600
	Road from Sevoke to Siliguri (18 miles) average width 20 feet, of which 10 feet are metalled with 10 bridges and culverts—†				
	Collecting metal	...		...*	
	Maintenance	...		...*	
	Bridges and culverts	...		...*	
			...		
	Road from Matigara to Naxalbari (11 miles) with an average width of 16 feet, of which 8 feet are metalled—				
	Maintenance	700		...	
			700		
	Roads at Náráyanganj (1¾ miles), with an average width of 36 feet, of which 15 feet are metalled, and with 7 bridges and culverts of an aggregate waterway of 19½ feet—‡				
	Collection of metal and black laterite	...		1,000	
	Spreading and consolidating ...	...		200	
	Maintenance	...		200	
	Planting trees	...		200	
			...		1,600
	Calcutta Maidan Roads (12 miles), with an average width of 50 feet, of which all are metalled, and with 56 bridges and culverts of an aggregate waterway of 245 feet—				
	Collecting metal	25,000		25,000	
	Spreading and consolidating ...	4,000		4,000	
	Maintenance ...	39,500		42,300	
	Repairs to Secretary's and other walks	1,000		1,000	
			69,500		72,300
	Carried over ...	...	3,34,650	...	4,05,420

* Included in the provision for the above road.
† Entrusted to the agency of the District Board of Jalpaiguri for maintenance.
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GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	3,34,650	...	4,05,420
Metalled and bridged roads—*continued.*	*Calcutta Strand Road from Chandpal Ghât to Hastings Bridge* (1¾ *miles*), *with an average width of* 68 *feet, of which* 60 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 26 *feet; and new Strand Road from north of Prinsep's Ghât to Marine Officer's quarters at Hastings and* 3 *cross roads* (*total length* 1,882 *feet*), *with an average width of* 60 *feet, of which* 56 *feet are metalled*—				
	Collecting metal	9,000		9,000	
	Spreading and consolidating ...	2,000		1,500	
	Maintenance	12,700		12,000	
	Repairs to railings along the road ...	500		500	
			24,200		23,000
	Barhi to Hazáribágh (23 *miles*), *with a width varying from* 16 *to* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 910 *feet* 3 *inches*—				
	Collecting metal ... ... } Spreading and consolidating ... } Maintenance ... ... }	2,500		4,000	
	Bridges and drains	300		300	
	Bungalows and cooly huts ...	100		200	
	Planting and maintaining trees ...	100		200	
			3,000		4,700
	Hazáribágh and Bagodar Road (33 *miles*), *with an average width of* 21 *feet, of which* 8 *feet are metalled, and with* 83 *bridges and culverts of an aggregate waterway of* 924 *feet*—				
	Collecting metal	2,000		3,000	
	Spreading and consolidating ...	1,000		2,330	
	Maintenance	1,700		3,000	
	Bridges and drains	400		400	
	Bungalows and huts	300		200	
	Planting and maintaining trees ...	300		450	
			5,700		9,380
	Giridih and Dumri Road (26 *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 537 *feet*—				
	Giridih to Grand Trunk Road (26 *miles*)—				
	Collecting metal	2,800		2,000	
	Spreading and consolidating ...	2,000		1,500	
	Maintenance	1,000		1,500	
	Bridges and culverts	300		350	
	Inspection bungalows, &c. ...	300		200	
	Planting and maintaining trees ...	100		100	
			6,500		5,650
	Carried over ...	...	3,74,050	...	4,48,150

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	3,74,050	...	4,48,150
Metalled and bridged roads —*continued.*	*Barákar and Purulia Road* (46 *miles*), *with an average width of* 24 *feet, of which* 8 *to* 14 *feet are metalled, and with* 84 *bridges and culverts of an aggregate waterway of* 1,077 *feet*—				
	Barákar to Damodar (4 *miles*)—				
	Collecting metal	200		800	
	Spreading and consolidating ...	100		300	
	Maintenance	200		200	
	Bridges and culverts	200		100	
	Planting and maintaining trees ...	...		50	
			700		1,450
	1*st Section* (17 *miles*)—				
	Collecting metal	300		1,500	
	Spreading and consolidating ...	...		700	
	Maintenance	1,000		1,000	
	Bridges and drains	600		300	
	Bungalows	300		400	
	Planting and maintaining trees ...	300		400	
			2,500		4,300
	2*nd Section* (25 *miles*)—				
	Collecting metal	300		2,000	
	Spreading and consolidating ...	...		800	
	Maintenance	1,200		2,000	
	Bridges and drains	500		300	
	Bungalows	200		300	
	Planting and maintaining trees ...	300		600	
			2,500		6,000
	Churra and Amundi Road (8¼ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 9 *culverts of an aggregate waterway of* 50 *feet*—				
	Collecting metal	1,050		1,500	
	Spreading and consolidating ...	400		800	
	Maintenance	500		1,000	
	Bridges and drains	100		100	
	Planting and maintaining trees ...	300		400	
			2,350		3,800
	Madhuban Branch Road (3 *miles*), *with an average width of* 15 *feet, of which* 8 *feet are metalled, and with* 8 *culverts of an aggregate waterway of* 190 *feet*—				
	Collecting metal	400		200	
	Spreading and consolidating ...	400		200	
	Maintenance	200		250	
			1,000		650
	Parasnath Hill Road (6¾ *miles*), *with an average width of* 8 *feet, of which* 8 *feet are metalled, and with* 35 *bridges and culverts of an aggregate waterway of* 180 *feet*—				
	Maintenance	500		600	
			500		600
	Carried over ...	...	3,83,600	...	4,64 950

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	3,83,600	...	4,64,950
Metalled and bridged roads—*continued.*	*Hazáribágh and Ránchi Road* (56½ *miles*) *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 196 *bridges and culverts of an aggregate waterway of* 1,943 *feet*—				
	1*st Section from Hazáribágh to Mandu* (16 *miles*)—				
	Collecting metal	1,000		1,600	
	Spreading and consolidating ...	600		1,000	
	Maintenance	800		1,500	
	Bridges and drains	500		400	
	Bungalows and huts, &c. ..	300		500	
	Planting and maintaining trees ...	300		300	
			3,500		5,300
	2*nd Section from Mandu to Rámgar* (12 *miles*)—				
	Collecting metal	1,000		1,000	
	Spreading and consolidating ...	700		650	
	Maintenance	1,000		1,500	
	Bridges and drains	500		300	
	Bungalows and huts, &c. ...	300		400	
	Planting and maintaining trees ...	225		250	
			3,725		4,100
	3*rd Section from Rámgar to Chota Palu* (10 *miles*)—				
	Collecting metal	1,000		700	
	Spreading and consolidating ...	...		300	
	Maintenance	500		1,000	
	Bridges and drains	200		300	
	Bungalows and huts, &c. ...	200		200	
	Planting and maintaining trees ...	100		100	
			2,000		2,600
	4*th Section from Chota Palu to Ranchi* (18½ *miles*)—				
	Collecting metal	500		2,500	
	Spreading and consolidating ...	1,050		1,500	
	Maintenance	1,000		2,000	
	Bridges and drains	200		300	
	Bungalows and huts, &c. ...	200		200	
	Planting and maintaining trees ...	200		300	
			3,150		6,800
	Carried over ...	...	3,95,975	...	4,83,750

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	3,95,975	...	4,83,750
Metalled and bridged roads—*continued.*	*Ranchi and Chaibassa Road* (81 *miles*), *with an average width of* 20 *feet, of which feet are metalled, and with bridges and culverts of an aggregate waterway of feet*—				
	1st Section from Ranchi to Khunti (23 *miles*)—				
	Collecting metal	600		500	
	Spreading and consolidating ...	.		...	
	Maintenance	1,200		2,000	
	Bridges and drains	300		1,000	
	Bungalows and huts, &c. ..	200		200	
	Planting and maintaining trees ..	300		400	
			2,600		4,100
	2nd Section from Khunti to Bándgaon (17 *miles*)—				
	Collecting metal	1,500		850	
	Spreading and consolidating ...	3,500		600	
	Maintenance	900		1,000	
	Bridges and drains	200		500	
	Bungalows and huts, &c. ...	300		500	
	Planting and maintaining trees ...	300		1,000	
			6,700		4,450
	3rd Section from Bándgaon to Chakardharpur (26 *miles*)—				
	Collecting metal	...		...	
	Spreading and consolidating ...	...			
	Maintenance	600		1,000	
	Bridges and drains	...		...	
	Bungalows and huts, &c. ...	...		...	
	Planting and maintaining trees ...	...		...	
			600		1,000
	4th Section from Chakardharpur to Chaibassa (15 *miles*)—				
	Collecting metal	1,500		...	
	Spreading and consolidating ...				
	Maintenance	400		1,500	
	Bridges and drains	500		...	
	Bungalows and huts, &c. ...	300		...	
	Planting and maintaining trees ...	300		...	
			3,000		1,500
	Ranchi and Purulia Road (74¼ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 244 *bridges and culverts of an aggregate waterway of* 1,890 *feet*—				
	1st Section from Ranchi to Toolin from 74¼ *mile to* 36*th mile* (39¼ *miles*)—				
	Collecting metal	2,000		2,000	
	Spreading and consolidating ..	1,600		1,200	
	Maintenance	2,500		3,000	
	Bridges and drains	300		650	
	Bungalows and huts, &c. ..	300		500	
	Planting and maintaining trees ...	300		500	
			7,000		7,850
	Carried over ...	...	4,15,875	...	5,02,650

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,15,875	...	5,02,650
Metalled and bridged roads —*concluded,*	*Ranchi and Purulia Road, &c.*—continued. *2nd Section from Toolin to Purulia from the 35th mile to 2½ mile (32½ miles)*—				
	Collecting metal	3,300		5,500	
	Spreading and consolidating ...	1,000		2,000	
	Maintenance ...	2,500		5,000	
	Bridges and drains	1,000		500	
	Bungalows and huts, &c. ...	400		500	
	Planting and maintaining trees	500		1,000	
			8,700		14,500
	Reserve at the disposal of Government for unforeseen charges	17,000		80,000	
			17,000		80,000
Raised and bridged and unmetalled roads.	*Lake Road at Hazáribágh (6 miles)*—				
	Maintenance	700		1,000	
	Planting trees	65		...	
			765		1,000
	Road from Chás to Goolbera (—miles)—				
	Maintenance	1,500		2,000	
	Bridges and drains	200		200	
	Bungalows and huts	400		400	
	Planting and maintaining trees ...	300		500	
			2,400		3,100
	Cuttack and Sonepore Road, from Cuttack viâ *Sonepore to the Central Provinces (130 miles)*—				
	Maintenance	5,500		8,000	
	Bungalows (14)	1,500		2,000	
			7,000		10,000
	Cuttack and Sumbulpore Road, from Cuttack viâ *Angul to the boundary of the Central Provinces (110 miles)*—				
	Maintenance	3,200		5,000	
	Bungalows (7)	800		1,000	
			4,000		6,000
	Burkul Tramway (2 miles)—				
	Maintenance including repairs to Tools and Plant and Rolling-stock ...	8,000		...	
			8,000		...
	Rangamáti and Demagri Road—				
	Maintenance, including putting up sawn timber bridges	10,000		...	
			10,000		...
	Tista and Dhubri Road, 2nd portion (20 miles)—*				
	Maintenance	...		1,000	
	Bridges	...		...	
	Inspection bungalows	...		...	
			...		1,000
	Carried over ...	...	4,73,740	...	6,18,250

* Entrusted to the agency of the District Board of Rangpur for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93. Amount.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,73,740	...	6,18,250
Raised and bridged and unmetalled roads—*continued.*	*Kurigram Cart Road* (8 *miles*)—*				
	Maintenance	...	...	300	300
	Road from Darjeeling to Sevoke –				
	Darjeeling to Tista Bridge viâ *Rangit, exclusive of the portion lying within the Darjeeling Municipality* (17—3¼=13¾ *miles*)—				
	Maintenance	1,500		2,000	
	Bridges ...	500		1,000	
	Special repairs—repairs to revetments and breast-walls	1,500	3,500	2,000	5,000
	Short cuts on the new Cart Road to Darjeeling (6 *miles*) *width* 11 *feet*—				
	Maintenance	1,500		1,500	
	Special repairs	...	1,500	2,000	3,500
	Road from Jore Bungalow to Tista viâ *Peshoke* (18 *miles*)—				
	Maintenance	1,500		2,000	
	Bridges	400		500	
	Special repairs—repairs to revetments and breast-walls	1,200		2,000	
	Halting sheds (3)	250		200	
	Rest-house (1) and rustic-house (1) ...	150	3,500	200	4,900
	Road from Jore Bungalow to Sinchal (2 *miles and* 1,380 *yards*)—				
	Maintenance	400		500	
	Special repairs	200	600	200	700
	Old Military Road from Jore Bungalow to Kurseong (18 *miles*)—				
	Maintenance	700		1,000	
	Bridges	400		500	
	Special repairs—repairs to revetments and breast-walls	700		1,000	
	Bungalows	...	1,800	...	2,500
	Carried over ...	...	4,84,640	...	6,35,150

* Entrusted to the agency of District Board of the Rangpur for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communication—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,84,640	...	6,35,150
	Maintenance of the Darjeeling Frontier Roads—				
Raised and bridged and unmetalled roads—*concluded.*	Tista Bridge to Jellap—				
	I.—Tista bridge to Rishi *viâ* Kalimpong (26 miles)—				
	Maintenance	1,500		4,000	
	Bridges and culverts ..	400		...	
	Special repairs ...	1,800		...	
			3,700		4,000
	II.—The Edgar road to Thibet from Rishi to the Jellep (34 miles)—				
	Maintenance	4,400		6,000	
	Inspection bungalows (4) ...	...		...	
			4,400		6,000
	Road from Rhenock to Guntok (22 miles)—				
	Maintenance	2,600		4,000	
			2,600		4,000
	Daling road—				
	Rikisum Junction to Jungi guard (29 miles), including bridge on the Chil—				
	Maintenance	1,500		3,000	
	Bridges	400		...	
	Special repairs	700		...	
			2,600		3,000
	Link road connecting the Rishi and Jungiguard Road—				
	Maintenance	300		200	
			300		200
	Nepal Frontier Road—				
	I.—Dhudia Jhora to Semana Busti (24 miles)—				
	Maintenance	1,100		2,000	
	Bridges and culverts ...	300		...	
	Special repairs	400		...	
			1,800		2,000
	II.—Semana Busti to Philhoot and on to Cheabhunjum (41 miles)—				
	Maintenance	1,500		3,000	
	Bridges and culverts ...	400		...	
	Special repairs	700		...	
			2,600		3.000
	Carried over ...	...	5,02,640	...	6,57,350

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETIAL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	5,02,640	...	6,57,350
Accommodation for travellers.	Staging bungalows on the Grand Trunk Road at—				
	Dumri	200		200	
	Bagodar	200		100	
	Sasarám	250		200	
	Dehri	200		150	
			850		650
	Ditto on the Patna and Gaya Road at—				
	Gaya	300		100	
			300		100
	Ditto on Barhi to Hazáribágh Road at—				
	Hazáribágh	200		100	
			200		100
	Ditto on Giridíh and Dumri Road at—				
	Giridíh	200		200	
			200		200
	Staging bungalows on Orissa Trunk Road at—				
	Ulubaria	200		200	
	Midnapore	.....		...	
	Balasore	150		150	
	Bhadrak	50		100	
	Cuttack	250		250	
			650		700
	Ditto on Cuttack and Puri Road at—				
	Puri	250		250	
			250		250
	Ditto on Ganges and Darjeeling Road at—				
	Siliguri	300		500	
			300		500
	Ditto on the road from Kurseong to Siliguri *viâ* Pankhabari at—				
	Pankhabari	200		250	
			200		250
	Ditto Darjeeling Hill Cart Road at—				
	Kurseong	300		300	
	Choonbatty	.....		300	
			300		600
	Ditto on Párasnath Hill Road at—				
	Párasnath Hill	350		300	
			350		300
	Straging bungalow at—				
	Madhupur	*.....		100	
			.....		100
	Bhágalpur	*.....		100	
			.....		100
	Doomka (half of bungalow No. 7) ...	*.....		500	
			.....		500
	Purulia	200		200	
			200		200
	Carried over ...	.....	5,06,440	.....	6,61,900

* Bungalows entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*continued.*

Head of Classification.	Items.	Estimate, 1892-93.		Estimate, 1891-92.	
		Amount.	Total.	Amount.	Total.
		Rs.	Rs.	Rs.	Rs.
	Communication—*concluded.*				
	Brought forward ...	...	5,06,440	...	6,61,900
	Staging bungalows at—				
Accommodation for travellers—*concluded.*	Ranchi	100	100	100	100
	Kawnea	*.....	...	380	380
	Ronglichu	200	200	440	440
	Gnatong ... ... *...	150	150	440	440
	Sedon Chin	150	150	440	440
	Náráyanganj	*	...	400	400
	Barisál	*.....	...	200	200
	Mymensingh	*.....	...	100	100
	Chittagong	*.....	...	100	100
	Juldea (*sanitarium*)	*.....	...	200	200
	Jumboo	300	300	300	300
	Total ...	.....	5,07,340	.....	6,65,000
	Grants to the District Boards for maintenance of roads and bungalows entrusted to their agency for maintenance	11,660	11,660	.....	.....
	Total Communications ...	...	5,19,000	.....	6,65,000

* Bungalows entrusted to the agency of District Boards for maintenance.

GOVERNMENT OF BENGAL.

PART II—*concluded.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1892-93—*concluded.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1892-93. Ordinary.	Estimate, 1892-93. Quadrennial.	Estimate, 1892-93. Total.	Estimate, 1891-92. Amount.	Estimate, 1891-92. Total.	Quadrennial repairs when last executed.
		Miscellaneous Public Improvements.	Rs.	Rs.	Rs.	Rs.	Rs.	
Harbour and Navigation.	Presidency	Maintaining the river bank within the precincts of Nawab Ali Kudr Bahadur's Palace at Murshidabad	4,220	...	4,220	5,400	5,400	
	Orissa ...	Repairs to cross road at Chandbally ...						Not stated.
		Ditto to Strand ditto at ditto ...						
		Ditto to revetment at ditto ...						Built in 1881.
		Ditto to Marine residence at ditto ...						Built in 1882.
		Ditto to Custom Officer's residence at ditto	3,300	...		5,000		
		Ditto to roads and buildings at Jumboo ...						
		Ditto to temporary buildings at Hookitollah						
		Ditto to refuge-house at ditto ...						
		Ditto to roads at ditto ..						Not stated.
		Ditto to temporary buildings at Shortt's Island	1,000	...	4,300	1,300	6,300	
	Rajshahi	Protective embankment— Tista spurs at Jalpaiguri	*...	...		500		
		Embankment with three sluice gates along the bank of the Ichamutty river at Pabna.	*..	...		500	1,000	
	Patna ...	Repairs to the protective works along the river bank at Muzaffarpur	800	...	800	350	350	Built in 1889-90.
Light-houses.	Orissa ...	Repairs to the Light-house at Shortt's Island	200	...	200	200	200	
	Chittagong	Light-house and out-houses attached at Kutubdea	300†	...		500*		1891-92.
		Light-beacons and light-keeper's house at Norman's Point	200†	...	500	300*	800	Built in 1891-92.
Miscellaneous.	Calcutta..	Maintaining Eden Gardens, Maidan conservancy, and planting and maintaining trees on the Maidan, &c., including electric light and band	40,900‡	...	40,900	40,000	40,000	
	Presidency	Quarantine camping ground at Diamond Harbour ...	25	...		50		1891-92.
		Maintaining Government lands at the civil station of Khulna	*...	...	25	500	550	
	Dacca ...	Maintaining Government lands at Náráyanganj	*...	...		200		Acquired 1885-86.
		Planting and maintaining trees at ditto ...	*...	...		200		
		Maintaining the embankment at Bhola ...	...	...		300		
		Ditto at Rajbari, including levelling and dressing compounds and drains ...	*...	...		500	1,200	
		Total ...	...	...	50,945	...	55,800	
		Grants to District Boards for maintenance of works entrusted to their agency for maintenance	4,555	...	4,555	...	...	
		Total Mis. Pub. Impts. ...	...	...	55,500	...	55,800	
		Deduct amount of contribution ...	...	...	500	...	800	
		Balance chargeable to Provincial Services...	...	...	55,000	....	55,000	

* Works entrusted to the agency of District Boards for maintenance.
† To be met from contribution.
‡ Includes Rs. 1,200 now paid to Rai Prosono Coomar Banerjee for supervising gardens, &c.

ABSTRACT OF PART II OF PRO

CIVIL

COMMISSIONERSHIP.	ADMINISTRATION.							MINOR DEPARTMENTS.		LAW AND JUSTICE.			ECCLESIAS	
	Land Revenue Buildings.													
	Court-houses, Treasuries, and Record-rooms.	Circuit-houses.	Excise Buildings.	Residence for Local Government.	Secretariat offices.	Board of Revenue Buildings.	Stamps and Stationery.	Museum Buildings	Monuments and Antiquities.	High Court Buildings.	Small Cause Court Buildings.	District (Sub-divisional) Court Buildings.	Lord Bishop's Palace.	Churches.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Division ...	14,500	...	...	...	...	...	...	...	...	...	900	4,000	...	...
Burdwan „ ...	800	50	...	...	...	...	...	...	...	...	...	2,900	...	200
Rajshahi „ ...	800	50	...	5,000	7,900	...	...	...	50	...	...	700	...	125
Dacca „ ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chittagong „ ...	500	300	...	...	...	...	...	...	...	...	...	200	...	...
Patna „ ...	13,300	300	...	...	...	...	...	...	1,875	...	...	1,600	...	500
Bhágalpur „ ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Orissa „ ...	1,800	800	...	...	...	...	...	...	50	...	...	1,400	...	200
Chota Nagpur „ ...	3,625	2,600	...	...	...	..	...	...	...	...	...	3,175	...	1,800
Calcutta ...	850	...	...	11,730	11,600	3,000	11,000	2,000	...	3,000	650	...	2,500	2,950
Grants to District Boards.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	36,175	4,100	...	16,730	19,500	3,000	11,000	2,000	1,975	3,000	1,550	13,975	2,500	5,775

VINCIAL BUDGET FOR 1892-93.

BUILDINGS.

TICAL.	JAILS.					MEDICAL.					MISCELLANEOUS.						
Burial grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Government Colleges and Schools.	Hospitals and Dispensaries.	Lock-hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Customs Buildings.	Registration.	Miscellaneous or general.	Public Works Buildings.	Grants to District Boards.	Total for 1892-93.	Total for 1891-92.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
200	...	12,648	2,425	1,725	4,100	...	...	...	2,400	50	250	7,325	225	...	50,748	44,980	
800	1,200	...	325	300	5,000	...	...	...	...	...	50	5,432	4,358	...	21,415	58,900	
550	...	200	675	800	1,000	1,100	...	...	...	...	...	2,150	300	...	21,400	61,765	
...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	39,950	
...	...	...	...	5,000	300	...	...	...	...	...	...	...	...	...	6,300	33,350	
950	100	3,900	875	375	6,200	...	...	2,800	125	...	375	500	375	...	34,150	36,825	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	42,330	
150	...	600	475	1,500	800	300	...	...	150	...	...	...	...	...	8,225	24,850	
75	11,500	3,000	550	3,875	...	...	...	...	...	...	450	1,800	500	...	32,950	29,800	
...	...	4,500	...	8,600	4,200	13,600	4,700	950	4,000	5,000	...	800	2,067	...	97,697	1,27,250	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,27,115	1,27,115	...	
2,725	12,800	24,848	5,325	22,175	21,600	15,000	4,700	3,750	6,675	5,050	1,125	18,007	7,825	1,27,115	4,00,600	5,00,000	

ABSTRACT OF PART II OF PROVIN

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
Metalled and Bridged Roads.			Rs.	Rs.
Grand Trunk Road	Metalled ...	175	40,350	230
Old Grand Trunk Road	Ditto ...	3	5,000	1,667
Patna Branch Road	Ditto ...	$1\frac{1}{2}$	1,200	800
Dinapore to Bankipore	Ditto ...	$7\frac{377}{1320}$	4,300	590
Lake Road at Motihari	Ditto ...	$1\frac{67}{528}$	400	355
Midnapore to Raniganj	Ditto ...	36	3,900	118
Orissa Trunk Road	Ditto ...	$306\frac{1}{2}$	75,800	247
Cuttack to Puri	Ditto ...	52	16,200	304
Pilgrim Road	Ditto ...	$8\frac{3}{4}$	2,750	314
Ganges and Darjeeling Road	Ditto ...	2	550	275
Siliguri Station Feeder Road	Ditto ...	$\frac{24}{33}$	400	528
Kurseong to Mátigara	Ditto ...	18	12,500	694
Mátigara to Darjeeling Hill Cart Road	Ditto ...	2	2,600	1,300
Darjeeling Hill Cart Road	Ditto ...	49	75,900	1,549
Ghoompahar Forest Road	Ditto ...	7	3,000	428
Diversion to Hill Cart Road through Kurseong Bazar ...	Ditto ...	$\frac{119}{440}$	150	554
Naxalbaree to Gareedhura	Ditto ...	$11\frac{1}{3}$	6,000	529
Teesta to Siliguri	Ditto ...	30	13,450	446
Matigara to Naxalbaree	Ditto ...	11	700	63
Calcutta Maidan Roads	Ditto ...	12	69,500	5,791
Ditto Strand Road	Ditto ...	$2\frac{281}{2640}$	24,200	11,592
Barhi to Hazáribágh	Ditto ...	23	3,000	130
Hazáribágh and Ranchi Road	Ditto ...	$56\frac{1}{2}$	12,375	219
Ditto to Bagodar	Ditto ...	33	5,700	172
Giridíh to Doomree	Ditto ...	26	6,500	250
Barákar to Purulia	Ditto ...	46	5,700	124
Churra and Amundi Road	Ditto ...	$8\frac{1}{4}$	2,350	285
Madhuban Branch Road	Ditto ...	3	1,000	333
Pareshnath Hill Road	Ditto ...	$6\frac{3}{4}$	500	74
Ranchi and Chaibassa Road	Ditto ...	81	12,900	159
Ditto and Purulia Road	Ditto ...	$71\frac{3}{4}$	15,700	219
Reserved for special repairs at the disposal of Government...	... ..	...	17,000	...
Total ...	.....	...	4,41,575	
Raised and Bridged and Unmetalled Roads.				
Lake Road at Hazáribágh	Unmetalled ...	6	765	127
Chass to Goolbera	Ditto ...	...	2,400	...
Cuttack and Sonepore Road	Ditto ...	130	7,000	53
Ditto and Sumbulpore Road	Ditto ...	110	4,000	36
			14,165	
Carried over ...	.. ...	...	4,41,575	

CIAL BUDGET FOR 1892-93—*continued.*

CATIONS.

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.
Burdwan.	Presidency.	Rajshahi.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpur.	Calcutta.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	16,600	...	...	23,750	...	...
5,000	...	...	...	...	...	...	...	...	...	...
...	...	..	...	...	1,200	...	...	...	...	...
...	...	...	...	...	4,300	...	...	...	...	...
...	...	...	...	...	400	...	...	...	...	...
3,900	...	...	...	...	...	...	...	...	...	...
21,900	...	...	...	...	..	...	53,900	...	...	...
...	...	...	...	...	...	...	16,200	...	...	...
...	...	...	...	...	...	...	2,750	...	...	...
...	...	550	...	...	...	...	...	...	...	...
...	...	400	...	...	...	...	...	...	...	...
...	...	12,500	...	...	...	...	...	...	...	...
...	...	2,600	...	...	...	...	...	...	...	...
...	...	75,900	...	...	...	...	...	...	...	...
...	...	3,000	...	...	...	...	...	...	...	...
...	...	150	...	...	...	...	...	...	...	...
...	...	6,000	...	...	...	...	...	...	...	...
...	...	13,450	...	...	...	...	...	...	...	...
...	...	700	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	69,500	...
...	...	...	...	...	...	...	...	...	24,200	...
...	...	...	...	...	...	...	...	3,000	...	...
...	...	...	...	...	...	...	...	12,375	...	...
...	...	...	...	...	...	...	...	5,700	...	...
...	...	...	...	...	...	...	...	6,500	...	...
...	...	...	...	...	...	...	...	5,700	...	...
...	...	...	...	...	...	...	...	2,350	...	...
...	...	...	...	...	...	...	...	1,000	...	...
...	...	...	...	..	...	...	...	500	...	...
...	...	...	...	...	...	...	...	12,900	...	...
...	...	...	...	...	...	...	...	15,700	...	...
...	...	...	...	...	...	...	...	...	...	17,000
30,800	...	1,15,250	...	...	22,500	...	72,850	89,475	93,700	17,000
...	...	...	...	...	...	...	...	765	...	...
...	...	...	...	...	...	...	...	2,400	...	...
...	...	...	...	...	...	...	7,000	...	...	...
...	...	...	...	...	...	...	4,000	...	...	...
...	...	...	...	...	...	...	11,000	3,165	...	...
30,800	...	1,15,250	...	...	22,500	...	72,850	89,475	93,700	17,000

ABSTRACT OF PART II OF PROVIN

COMMUNICA

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
			Rs.	Rs.
Brought forward ...	.....	...	4,41,575	
Raised and Bridged and Unmetalled Roads—concluded.				
Brought forward ...	.....	...	14,165	...
Darjeeling to Tista Bridge	Unmetalled ...	13¾	3,500	254
Short Cart Road (part of Hill Cart Road) ...	Ditto ...	6	1,500	250
Jore Bungalow to Tista	Ditto ...	18	3,500	194
Ditto to Sinchal	Ditto ...	2 69/88	600	646
Ditto to Kurseong	Ditto ...	18	1,800	1,000
Darjeeling Frontier Roads...	Ditto ...	173	18,000	...
Barkul Tramway	Ditto ...	2	8,000	4,000
Rangabati Demagari	Ditto ...	...	10,000	...
Total ...	.....		61,065	...
Accommodation of Travellers.				
On Grand Trunk Road	.....	...	850	...
„ Patna and Gaya Road	.....	...	300	...
„ Barhi to Hazáribágh	.....	...	200	...
„ Giridíh and Doomree Road	.....	...	200	...
„ Orissa Trunk Road	.....	...	650	...
„ Cuttack and Puri Road	.....	...	250	...
„ Ganges and Darjeeling Road	.....	...	300	...
„ Kurseong to Siliguri Road	.....	...	200	...
„ Darjeeling Hill Cart Road	.....	...	300	...
„ Pareshnath Hill Road	.....	...	350	...
At Gnatong	.....	...	150	...
„ Ronglichu	.....	...	200	...
„ Sedonchin	.....	...	150	...
„ Purulia	.....	...	200	...
„ Ranchi	.....	...	100	...
„ Jumboo	.....	...	300	...
Total ...	.....	...	4,700	...
Grants to District Boards	.....	...	11,660	...
TOTAL COMMUNICATIONS ...	.....	...	5,19,000	...

CIAL BUDGET FOR 1892-93—*continued.*

TIONS—*concluded.*

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.
Burdwan.	Presidency.	Rajshahi.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpur.	Calcutta.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30,800	...	1,15,250	...	...	22,500		72,850	89,475	93,700	17,000
...	...	...	...	...	...	...	11,000	3,165	...	...
...	...	3,500	...	...	...	...	...	...	...	...
...	...	1,500	...	...	...	...	...	...	...	...
...	...	3,500	...	...	...	...	...	...	...	...
...	...	600	...	...	...	...	...	...	...	...
...	...	1,800	...	...	...	...	...	...	...	...
...	...	18,000	...	...	...	...	...	...	...	...
...	...	...	...	8,000	...	...	...	...	...	...
...	...	...	...	10,000	...	...	...	...	...	...
...	...	28,900	...	18,000	...	...	11,000	3,165	...	...
...	...	...	...	...	450	...	...	400	...	...
...	...	...	...	...	300	...	...	...	...	...
...	...	...	...	...	...	...	...	200	...	...
...	...	...	...	...	...	...	...	200	...	...
200	...	...	...	...	...	...	450	...	...	...
...	...	...	...	...	...	...	250	...	...	...
...	...	300	...	...	...	...	...	...	...	...
...	...	200	...	...	...	...	...	...	...	...
...	...	300	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	350	...	...
...	...	150	...	...	...	...	...	...	...	...
...	...	200	...	...	...	...	...	...	...	...
...	...	150	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	200	...	...
...	...	...	...	...	...	...	...	100	...	...
...	...	...	...	...	...	...	300	...	...	...
200	...	1,300	...	...	750	...	1,000	1,450	...	...
...	...	9,126	1,907	207	...	420	...	...	...	...
31,000	...	1,54,576	1,907	18,207	23,250	420	84,850	94,090	93,700	17,000

GOVERNMENT OF BENGAL.

ABSTRACT OF PART II OF PROVINCIAL BUDGET FOR 1892-93—*concluded.*

MISCELLANEOUS PUBLIC IMPROVEMENTS.

COMMISSIONERSHIPS.	Harbour and Navigation.	Light-houses.	Miscellaneous.	Grants to District Boards.	Total.	Deduct contribution.	Net total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency	4,220	...	25	...	4,245	...	4,245
Rajshahi	...	...	...	...	...	...	...
Dacca	...	...	...	...	...	...	...
Chittagong	...	500	..	...	500	500	...
Patna	800	...	...	...	800	...	800
Orissa	4,300	200	...	...	4,500	...	4,500
Calcutta	...	...	40,900		40,900	...	40,900
Grants to District Boards	...	...	...	4,555	4,555	...	4,555
Total ...	9,320	700	40,925	4,555	55,500	500	55,000

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1892-93.

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT.	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION.					
		Chief Engineer.					
2	1	Chief Engineer, 1st class ..	2,500	2,500			
	1	Ditto, 3rd class .	1,800	1,800			
		Presidency house-rent for 2 Chief Engineers	...	120			
2	2			4,420	53,040		62,928
2	3	Assistants to Chief Engineer, Executive Engineer, 3rd grade ...	700	2,100			
1	...	Ditto, 4th grade ...	...	...			
		Presidency allowances for 3 Executive Engineers	...	300			
		Ditto house-rent for ditto ...	...	135			
		Local allowances for ditto ...	...	300			
3	3			2,835	34,020		32,820
1	...	Executive Engineer, 4th grade on special duty...	...	...	...	...	8,940
		Office Establishment.					
57	57	Clerks from Rs. 30 to Rs. 550 ...	...	8,156⅔			
10	10	Draftsmen from Rs. 40 to Rs. 175 ...					
53	54	Dufteries, peons and other servants ...					
120	121			8,156⅔	97,880		98,448
		Temporary office establishment ...	...	...	1,660		1,364
		Deputation allowances, &c., of clerks proceeding on tour with the Lieutenant-Governor	...	...	3,000		2,500
		Total Salaries ...	...	...	1,89,600		2,07,000
		Carried over ...	...	...	1,89,600		2,07,000

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1892-93.—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION—*continued.*					
		Brought forward ...	...	...	1,89,600		2,07,000
		Chief Engineer—concluded.					
		Travelling allowance	...	...	5,000		5,000
		Contingencies	...	...	15,000		20,000
		Postage					
		Total ...	...	...	2,09,600		2,32,000
		Deduct as chargeable to the Irrigation Branch	...	...	69,867		1,54,666
		Total Chief Engineer ...	..	...	...	1,39,733	77,334
		Superintending Engineers.					
2	2	Superintending Engineers, 3rd class ...	1,100	2,200			
2	2			2,200	26,400		26,400
		Presidency house-rent for 2 Superintending Engineers ...	...	...	...		1,440
		Carried over ...	...	...	26,400		27,840
		Carried over ...	...	...	...	1,39,733	77,334

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		DIRECTION—*concluded.*					
		Brought forward ...	...	...	...	1,39,733	77,334
		Superintending Engineers—concluded.					
		Brought forward ...	...	...	26,400		72,840
13	13	Clerks from Rs. 30 to Rs. 240 ...	..	1,205			
3	3	Draftsmen and estimators ...	...	173			
8	8	Duftries and peons	...	60			
24	24			1,438	17,256		18,108
		Temporary office establishment ...	...	350	4,200		3,144
		Total Salaries ...	...	...	47,856		49,092
		Contribution to be paid to the Irrigation Branch for supervision of buildings and roads works to be carried out in the Irrigation Division during the year	...	...	8,000		8,000
		Grand Total Salaries ...	...	...	55,856		57,092
		Travelling allowances	...	...	4,500		5,200
		Contingencies ... ... } Postage	...	...	1,600		1,800
		Total Superintending Engineers ...	...	...	...	61,956	64,092
		GRAND TOTAL, DIRECTION	...	...	...	2,01,689	1,41,426
		CONSTRUCTION. *Engineer Establishment.*					
2	2	Executive Engineer, 1st grade ..	950	1,900	22,800		
2	1	Ditto ditto, 2nd „ ...	800	800	*12,000		
1	1	Ditto ditto, 3rd „ ...	700	700	8,400		
1	3	Ditto ditto, 4th „ ...	600	1,800	21,600		
10	3	Assistant ditto, 1st „ ...	500	1,500	†20,500		
2	1	Ditto ditto, 2nd „ ...	350	350	4,200		
2	...	Ditto ditto, 3rd „ ...	250	...	...		
20	11				89,500		1,32,000
		Leave allowances drawn in India ...	...	...	6,690		18,733
		Presidency allowance for two Engineers	...	200			
		Presidency house-rent to two Engineers	...	90			
				290	3,480		2,280
		Total, Engineer Establishment ...	...	...	99,670		1,53,013
		Carried over ..	...	...	99,670		1,53,013
		Carried over ...	...	...	...	2,01,689	1,41,426

* Includes Rs. 2,400 for Mr. Mills' pay for 3 months from December 1892.
† Includes Rs. 2,500 for Mr. Rushton's pay for 5 months from October 1892.

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,01,689	1,41,426
		CONSTRUCTION—*continued.*					
		Brought forward ...	...	...	99,670		1,53,013
		Upper Subordinate Establishment.					
3	2	Sub-Engineers, 1st grade ...	450	900			
1	2	Ditto, 2nd „ ...	300	600			
4	2	Ditto, 3rd „ ..	250	500			
6	4	Supervisors, 1st „ ...	200	800			
8	8	Ditto, 2nd „ ...	150	1,200			
21	16	Overseers, 1st „ ...	100	1,600			
6	5	Ditto, 2nd „ ...	80	400			
49	39			6,000	72,000		89,100
		Military allowances of 3 warrant and non-commissioned officers ...	80	240			
		Sub-divisional allowance for 30 Upper subordinates . ..	30	900			
		Presidency allowance and house-rent to Upper Subordinates	...	510			
				1,650	19,800		19,128
		Temporary Upper Subordinates ...	...	...	3,000		3,000
		Total, Upper Subordinates ...	...	...	94,800		1,11,228
		Lower Subordinate Establishment.					
10	10	Sub-Overseers, 1st grade	...	590			
18	17	Ditto, 2nd „	...	670			
8	7	Ditto, 3rd „	..	200			
36	34			1,460	17,520		18,480
		Temporary Sub-Overseers ...	...	..	3,500		2,940
		Total, Lower Subordinates ...	...	...	21,020		21,420
		Petty Establishment.					
		Store-keepers, tindals, chuprasees, &c.	...	440	5,280		6,550
		Temporary Petty Establishment ...	...	..	4,000		2,106
		Total Petty Establishment ...	...	...	9,280		8,656
		Carried over ...	...	...	2,24,770		2,94,317
		Carried over ...	...	...	...	2,01,689	1,41,426

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,01,689	1,41,426
		CONSTRUCTION—*continued.*					
		Brought forward ...	...	...	2,24,770		2,94,317
		Accountants.					
1	2	Accountant, 3rd grade	...	450			
7	3	Accountants, 4th „	...	450			
		Presidency allowance and house-rent	...	120			
8	7			1,020	12,240		16,224
		Temporary Accountants	...	...	480		900
		Total Accountants.	...	...	12,720		17,124
		Medical.					
1	1	Assistant Surgeon	...	300			
2	3	Native Doctors	...	80			
2	2	Compounders	...	22			
5	6			402	4,824		4,524
		Temporary medical establishment ...	...	...	750		1,000
		Total Medical ...	...	...	5,574		5,524
		Office Establishment.					
48	51	Clerks from Rs. 25 to Rs. 85 ...	...	2,130			
7	8	Draftsmen	...	445			
7	7	Cashiers	...	390			
3	3	Estimators	...	210			
7	7	Duftries	...	60			
21	30	Peons	...	204			
		Office servants	...	21			
93	106			3,460	41,520		38,568
		Hill and special allowances for Darjeeling Executive Engineer's office establishment	...	...	1,848		1,410
					43,368		39,978
		Temporary Office Establishment ...	...	...	13,152		12,420
		Total Office Establishment ...	...	...	56,520		52,398
		Total Salaries ...	...	...	2,99,584		3,69,363
		Contribution to be paid to the Irrigation Branch for buildings and roads works to be carried out in the Irrigation Divisions during the year ...	...	...	1,12,000		1,12,000
		Ditto to be paid to District Boards for supervising the maintenance and repairs of Government buildings, roads, &c., entrusted to their charge...	...	...	10,541		
		Ditto to District Road Committee, Chittagong Hill Tracts, for supervising works and repairs to Government buildings in that district ...	...	...	2,000		
		GRAND TOTAL SALARIES ...	...	...	4,24,125		4,81,363
		Carried over ...	...	...	4,24,125		4,81,363
		Carried over ...	...	...	...	2,01,689	1,41,426

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1892-93—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
1891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	2,01,689	1,41,426
		Construction—*concluded.*					
		Brought forward ...	...	...	4,24,125		4,81,363
		Travelling allowances	...	...	40,000		70,280
		Contingencies	...	...	10,000		12,996
		Postage					
		Total Construction ...	...	...	...	4,74,125	5,64,639
		Accounts.					
1	1	Examiner, 3rd class	...	1,350			
		House-rent	...	125			
1	1			1,475	17,700		17,700
1	1	Examiner, 4th class, 3rd grade ...	...	...	1,860		
2	2	Deputy Examiners	...	1,000			
		Presidency allowance	...	150			
		Ditto house-rent	...	75			
		Personal allowance	...	50			
				1,275	15,300		
3	3				17,160		22,860
1	1	Accountant, 1st grade	...	550			
3	2	Accountants, 2nd „	...	680			
6	3	Ditto, 3rd „	...	720			
3	6	Ditto, 4th „	...	774			
		Presidency allowance	...	250			
		Ditto house-rent	...	170			
1	1	Temporary Accountant	...	60			
14	13			3,204	38,448		46,764
39	39	Clerks from Rs. 20 to Rs. 120 ...	...	2,400			
		Duftries, peons, and other servants ...	...	172			
		Temporary establishment ...	...	365			
				2,937	35,244		35,064
		Total Salaries ...	...	...	1,08,552		1,22,388
		Travelling allowances	...	...	5,000		5,000
		Contingencies	...	...	3,000		3,000
		Grand Total ...	...	...	1,16,552		1,30,388
		Deduct amount chargeable to Irrigation Branch	...	...	58,276		65,194
		Total Accounts ...	...	...	...	58,276	65,194
		Carried over ...	...	...	...	7,34,090	7,71,259

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1892-93—*concluded.*

Number.		Particulars.	Salary of Office.	Estimate, 1892-93.			Estimate, 1891-92.
891-92.	1892-93.			Per mensem.	Per annum.	Total.	Charges per annum.
		GENERAL ESTABLISHMENT—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	...	...	...	7,34,090	7,71,259
		Inspectors of Local Works.					
4	2	Executive Engineer, 1st grade ...	950	1,900			
1	...	Ditto, 3rd „ ...	...	...			
5	2		...	1,900	22,800		55,740
		Office Establishment.					
21	21	Clerks and draftsmen	...	1,440	17,280		17,280
38	37	Peons, &c.	...	238	2,856		3,024
		Temporary establishment ...	...	...	124		108
59	58						
		Total Salaries ...	...	...	43,060		76,152
		Travelling allowances	...	...	6,000		18,000
		Contingencies and postage ...	...	...	5,000		5,346
		Total Inspectors of Local Works ...	...	...	...	54,060	99,498
		Total for General Establishment	...	...	...	7,88,150	8,70,757

GOVERNMENT OF BENGAL.

PART III—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS.

	Salaries.	Travelling allowance.	Contingencies.	Total.	
				1892-93.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	1,82,256	7,833	11,600	2,01,689	1,41,426
Construction	4,24,125	40,000	10,000	4,74,125	5,64,639
Accounts	54,276	2,500	1,500	58,276	65,194
Inspectors of Local Works	43,060	6,000	5,000	54,060	99,498
Total ...	7,03,717	56,333	28,100	7,88,150	8,70,757

Distribution of the above Total—

Imperial, Military		7,950	6,800
Ditto, Civil Works		61,200	1,26,700
Mohsin Fund		...	3,500
Provincial Civil Works	6,64,940	7,19,900	7,33,757
Inspectors of Local Works	54,060		
Total ...		7,88,150	8,70,757

GOVERNMENT OF BENGAL.

PART IV.

DETAILS OF THE BUDGET ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR 1892-93.

Executive Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture.	Camp Equipage.	Live-stock.	Repair and Carriage.	Total, 1892-93.	Estimate, 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First Calcutta ...	300	...	1,000	...	50	...	...	3,800	5,150	11,600
Second ditto ...	300	...	500	100	100	...	...	500	1,500	1,600
Calcutta Workshops ...	50	...	3,000	1,000	100	...	...	10,000*	14,150	10,200
Burdwan	...	...	...	...	...	...	...	...	...	600
Chota Nagpore ...	250	...	3,000	...	100	...	...	2,000	5,350	5,350
Chittagong ...	...	...	...	...	...	...	...	...	...	1,650
Dacca	...	...	...	...	...	...	...	...	...	2,350
Darjeeling ...	200	...	1,000	...	200	...	...	1,000	2,400	4,000
Sikkim	...	...	100	...	100	...	...	100	300	500
Total ...	1,100	...	8,600	1,100	650	...	...	17,400	28,850	37,850
Reserve to meet the charge for tools and plant to be incurred by the officers of the Irrigation Branch on account of works and repairs of the General Branch, and other charges ...	...	...	...	...	...	...	...	...	14,400	10,000
Grand Total ...	...	...	...	...	...	...	..	...	43,250	47,850

Distribution of the above Total—

Imperial ...	Military Works ...	550	500
	Civil Works ...	3,700	8,100
Mohsin Fund ...		...	200
Provincial Civil Works...		39,000	39,050
	Total ...	43,250	47,850

* This indicates the cost of repairing reserve engines and soorkee mills, &c., that are or may be sent to workshops under Bengal Governmen Circular No. 41A of 28th December 1885.

GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL FOR 1892-93 AND PROVIDED FOR IN THE ORDINARY PROVINCIAL CIVIL WORKS BUDGET ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock	...	...
Stock Purchases and Sales	...	...
Miscellaneous Advances	...	...
London Stores	...	...
Ditto Invoices	...	...
Total ...	...	...

GOVERNMENT OF BENGAL.

APPENDIX A.

DISTRIBUTION OF THE GRANTS FOR 1892-93 UNDER PROVINCIAL CIVIL WORKS, ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works.	Minor Works.	Repairs.	Total.	Establishment.	Tools and plant.	Stock and suspense.	Total, 1892-93.	Estimate, 1891-92.
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).									
Administration. — Land Revenue. — Court-houses, Treasuries, and Record-rooms ...	2,74,600								
Administration. — Land Revenue. — Circuit-houses	...								
Administration. — Excise Buildings ...	...								
Administration. — Residence for Local Government ...	14,200	20,000							
Administration. — Secretariat Offices ...	...								
Administration. — Board of Revenue Buildings ...	...								
Administration. — Stamp and Stationery	...								
Minor Departments. — Museum Buildings ...	...	...							
Minor Departments. — Monuments and Antiquities ...	...								
Law and Justice. — High Court Buildings	...								
Law and Justice. — Small Cause Court Buildings ...	1,400	8,000							
Law and Justice. — District (Sub-divisional) Court Buildings. ...	33,300								
Ecclesiastical. — Lord Bishop's Palace	...								
Ecclesiastical. — Churches ...	15,000	1,000							
Ecclesiastical. — Burial-grounds ...	61,800								
Provincial Services (Provincial).									
Jails ... — Central Jails ...	26,800								
Jails ... — District " ...	21,100	20,000							
Jails ... — Lock-ups	35,400								
Police	34,200	5,000							
Educational. — Government Colleges	2,22,300	5,000							
Educational. — Ditto Schools									
Medical ... — Hospitals and Dispensaries	37,448								
Medical ... — Lock-hospitals ...	...								
Medical ... — Medical Colleges and Schools	5,000	2,000							
Medical ... — Lunatic Asylums ...	10,700								
Customs Buildings	...	2,000							
Miscellaneous. — Registration ...	9,000	4,000							
Miscellaneous. — Miscellaneous or General	1,56,052	...							
Miscellaneous. — Public Works Buildings	...	...							
Total Civil Buildings ...	9,58,300	67,000	4,00,000	14,25,300					
COMMUNICATIONS.									
Metalled and bridged roads ...	1,74,400								
Raised, bridged, and unmetalled roads	7,600	5,000							
Accomodation for travellers ...	5,000								
Total Communications ...	1,87,000	5,000	5,19,000	7,11,000					
MISCELLANEOUS PUBLIC IMPROVEMENTS.									
Water-supply	...								
Harbours and Navigation ...	...	1,800							
Light-houses	...								
Miscellaneous	19,900								
Total Mis. Pub. Improvements ..	19,900	1,800	55,000	76,700					
GRAND TOTAL ...	11,65,200	73,800	9,74,000	22,13,000	7,19,000	39,000	...	29,71,000	37,00,000

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAIL

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, Treasuries, and Record-rooms.	Orissa ...	Cuttack ...	1	Four additional rooms to the existing Magistrate's record-room towards the north for tent godown, hájat, prisoners' room, Court of Wards' office, and Certificate Office, respectively.
			2	Extension of the record-room of the Collectorate...
	Chittagong ...	Noakhali ...	3	Cutcherry for gazetted officers subordinate to the Magistrate-Collector.
		Brahmanbaria	4	A new Munsifi ... .
	Bhágalpur ...	Bhágalpur ...	5	Additions to the Collector-Magistrate's Court-room towards the south.
	Chota Nagpur	Hazáribágh ...	6	Replacing wooden racks with iron ones in the record-room.
	Patna ...	Gaya	7	A treasury guard-house ... ...
			8	A guard-house for Magistrate's hájat guard ...
		Bankipore ...	9	Adding extra rooms to Collectorate building ...
		Muzaffarpur ...	10	Record racks for the Collectorate ... ...
	Dacca ...	Netrokona ...	11	Improvements to the 3 Munsifs' Courts and the Subdivisional Office.
		Faridpur ...	12	Constructing a new Magistrate and Collector's Court.
		Munshiganj ...	13	Providing pucca plinth to 4th Munsif's Court building and to Nazir's Court.
	Presidency ...	Alipore ...	14	New record-room with racks for the Judge's Court
Circuit-houses	Patna ...	Gaya ...	15	A circuit-house ... ...
	Chittagong ...	Noakhali ...	16	Additions and alterations to the circuit-house on the removal of the Judge's Court from the groundfloor to the new court-house under construction.
District (Subdivisional) Court Buildings.	Orissa ...	Khurda ...	17	Three additional rooms in the Subdivisional Office building for the library and accommodation of clerks, verandah to the north side of ditto, and a separate building for the Bench and the other Sub-Deputy Collector.
	Rajshahi ...	Sirajganj ...	18	Purchasing and repairing double storied house belonging to the Jute Company to adapt it as subdivisional Court-house.

OF BENGAL.

DIX B.

FOR 1892-93, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF ABLE DURING THAT YEAR.

Approximate cost.	Outlay.		Grant required, if given, during 1892-93.		Item No.	Remarks and References
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
6,407	...	...	...		1	
8,522	...	..	...		2	
10,000	...	...	...		3	
5,000	...	...	...		4	
14,959	..	...	...		5	
16,500	...	...	...		6	
3,500	...	...	...		7	
2,500	...	...	...		8	
13,572	...	...	...		9	
7,979	...	...	...		10	
15,000	...	...	...		11	
50,000	...	...	...		12	
4,500	...	...	...		13	
28,588	...	...	...		14	
10,000	...	...	...		15	
3,000	...	...	...		16	
7,007	...	...	...		17	
29,000	...	...	...		18	

GOVERNMENT

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil buildings—*continued.*
District (Subdivisional) Court Buildings—*concld.*	Patna ...	Jahánabad ...	19	Enlargement of the subdivisional office ..
		Bhabhua ...	20	Extending subdivisional office building ...
		Hajipur ...	21	Extending subdivisional office building ...
		Buxar ...	22	A room for the Court Sub-Inspector's establishment and record, and a room for the Excise establishment.
	Chota Nagpur	Raghunathpur	23	A new court-house ... ...
	Burdwan ...	Katwa ...	24	Four rooms to be added to the subdivisional Court-house.
	Presidency ...	Kandi ..	25	Residence for Subdivisional Officer ...
	Bhágalpur ...	Begusarai ...	26	Adding a verandah on the east side of the subdivisional Court-house.
		Bharia dangi (Kishanganj).	27	New subdivisional residence ... ...
Central Jails ...	Rajshahi ...	Boalia ...	28	A corrugated iron-barrack in the Central Jail ...
District Jails ...	Chittagong ..	Comilla ...	29	Corrugated iron ward for 120 prisoners over the existing building.
			30	Enlargement of the jail enclosure ... ...
	Burdwan ...	Hooghly ...	31	Certain works in the jail ... ...
	Presidency ...	Khulna ...	32	Enlargement of the existing jail ... ...
		Jessore ...	33	A new under-trial ward .. ..
		Alipore ...	34	Introduction of Donaldson's cooking ranges in the jail.
	Patna ...	Motihari ...	35	An upper storied guard-room ... ...
Lock-ups ...	Chittagong ...	Brahmanbaria	36	Additions and alterations to the lock-up ...
	Dacca ...	Náráyanganj	37	A first class Lock-up ... ...
Police ...	Chittagong ...	Chittagong ...	38	Kotwali station building ... ...
	Burdwan ...	Midnapore ...	39	Office for District Superintendent and Assistant Superintendent of Police.

OF BENGAL.

DIX B.

FOR 1892-93, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THAT YEAR—*continued.*

Approximate cost.	Outlay.		Grant required, if given, during 1892-93.		Item No.	Remarks and References
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
5,000	...	...	...		19	
3,550	...	...	...		20	
2,500	...	...	...		21	
2,620	...	...	...		22	
12,000	...	...	...		23	
5,500	...	...	...		24	
5,335	...	...	...		25	
2,500	...	...	...		26	
6,000	...	...	...		27	
15,000	...	...	..		28	
13,000	...	...	...		29	
5,000	...	...	...		30	
5,283	...	...	...		31	
15,000	...	...	...		32	
12,500	...	...	...		33	
4,042	...	...	...		34	
3,000	...	...	...		35	
10,000	...	...	...		36	
10,828	...	...	...		37	
9,500	...	...	...		38	
5,000	...	...	...		39	

LIST OF CLASS (C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAIL

Head of Classification.	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
Government Colleges and Schools.	Rajshahi ...	Pabna ..	40	Enlargement of the school building by six additional rooms.
		Kurseong ...	41	A clothes and drying room for the Boarding School.
			42	A day latrine for the Boarding School ...
	Dacca ...	Dacca ...	43	College Laboratory ... ...
	Chittagong ...	Chittagong ...	44	Replacing the five wooden floors of the Madrassa by pucka ones.
	Orissa ...	Cuttack ...	45	Substituting a terraced roof for the present thatched roof of the Ravenshaw College.
Medical Colleges and Schools.	Presidency ...	Sealdah .	46	A new latrine for teachers, students, and servants on duty in the Hospital and in the Campbell Medical School.
Hospitals and Dispensaries.	Calcutta ...	Calcutta ..	47	An out-door department building to the Medical College Hospital.
	Calcutta .	Calcutta ...	48	Reconstructing the hospital mortuary in the Medical College Hospital.
	Presidency ...	Sealdah ...	49	A drying room in the Campbell Medical Hospital
			50	A new surgical ward as a wing to the south-east side of the main building of the above hospital.
			51	Four additional small rooms on the south-east side of the main building as special wards in the above hospital.
Lunatic Asylums.	Dacca ...	Dacca ...	52	One small *post-mortem* house in the Lunatic Asylum.
			53	Three worksheds with corrugated iron roof in the above Asylum.
	Presidency ...	Dhalanda .	54	A new bathing shed for male lunatics in the Native Lunatic Asylum.
			55	A separate workshed for dangerous lunatics in the Native Lunatic Asylum.
		Berhampore ...	56	Upper story over the quarters of the Overseer of the Lunatic Asylum.
Customs Buildings.	Burdwan ...	Sulkea ...	57	A building for the accommodation of patrol boat crews.

OF BENGAL

DIX B.

FOR 1892-93, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF ABLE DURING THAT YEAR—*continued.*

Approximate cost.	Outlay.		Grant required, if given, during 1892-93.		Item No.	Remarks and References.
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
15,000	...	...	...		40	
3,470	...	...	...		41	
3,600	...	...	...		42	
35,000	...	...	...		43	
3,500	...	...	...		44	
14,820	...	...	...		45	
2,700	...	..	...		46	
45,000	...	...	...		47	
6,000	...	...	...		48	
7,000	...	...	...		49	
50,000	...	...	...		50	
12,000	...	...	..		51	
2,500	...	...	...		52	
3,627	...	...	...		53	
4,000	...	...	...		54	
3,500	...	...	...		55	
3,135	...	...	...		56	
11,000	...	...	...		57	

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE
FUNDS CAN BE MADE AVAILABLE

Head of Classification	Commissionership.	Locality.	Item No.	Project and Work.
				Civil Buildings—*concluded.*
Miscellaneous Buildings.	Chota Nagpur	Chaibassa ...	58	A combined Forest and Police office ...
				Communications.
Metalled and bridged roads.	Rajshahi ...	Ghumpahar (Forest) Cart Road.	59	Extension of the Ghumpahar cart road from Gyribash (the present terminus) to Simanabusti (Nepal frontier road).
		Garidhura to Nuxalbari.	60	Pucka culverts on the road ... ...
		Matigara to Nuxalbari.	61	Constructing a timber bridge across Balason river near Matigara.
	Calcutta ...	Maidan roads	62	Watering with Municipal unfiltered water under pressure the Bentinck cross road on the Maidan.
Raised and bridged and unmetalled roads.	Rajshahi ..	Peshoke road	63	Widening and improving the first three miles of the road from Jore Bungalow to the Tistá *viâ* Peshoke.
Accommodation for travellers.	Chota Nagpur	Toolin ...	64	A dák bungalow ... ...
	Burdwan ...	Gewankhali ...	65	A dák bungalow with out-offices ... ...

OF BENGAL.

DIX B.

FOR 1892-93, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THAT YEAR—*continued.*

Approximate cost.	Outlay.		Grant required, if given, during 1892-93.		Item No.	Remarks and References.
	Actual to end of 1890-91.	Probable during 1891-92.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
5,000	...	...	...		58	
6,711	...	...	...		59	
26,232	...	...	...		60	
20,000	...	...	...		61	
7,623	...	...	...		62	
29,553	...	...	...		63	
3,169	...	...	...		64	
9,422	...	...	...		65	

DISTRIBUTION OF THE PROVISION FOR THE ESTABLISHMENT OF THE BENGAL

Circles and Divisions.	Chief Engineers and Under-Secretaries.	Superintending Engineers.	Examiner, Deputy and Assistant Examiners.	Inspectors of Local Works.	Executive Engineers.	Assistant Engineers.	Upper Subordinates.	Lower Subordinates.	Accountants.	Office establishment.	Petty establishment.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretary ...	51,200	...	...	...	...	...	...	...	...	65,254	...
Examiner of Public Works Accounts.	...	...	15,030	...	...	...	...	...	16,344	15,432	...
Total ...	51,200	..	15,030	...	..	...	...	...	16,344	80,686	...
Patna Commissionership ...	...	...	...	11,400	...	...	...	...	...	3,504	...
Dacca and Chittagong Commissionerships.	...	...	...	11,400	8,400	...	8,400	2,540	...	5,520 4,000 9,100	... ...
Presidency Commissionership ...	...	...	...	...	...	...	...	...	...	2,000	...
Bhágalpur and Rajshahi Commissionerships.	...	...	...	...	...	...	...	...	...	3,112	...
Burdwan Commissionership ...	...	...	...	...	...	...	5,400	3,800	...	2,000 4,644	... ...
Total ...	...	...	...	22,800	8,400	...	13,800	6,340	...	33,850	...
Presidency Circle.											
1st Calcutta Division ...	...	...	...	...	13,800	6,000	20,520	2,800	2,520	8,000	652
2nd Calcutta Division ...	...	...	...	...	7,200	...	6,360	1,140	2,880	7,500	1,288
Calcutta Workshops Division ...	..	...	...	...	9,600	...	2,760	540	1,800	...	...
Total ...	...	...	...	...	30,600	6,000	29,640	4,480	7,200	15,500	1,940
Northern Circle.											
Superintending Engineer ...	...	13,200	...	...	...	...	...	...	..	8,928	...
Darjeeling Division	...	...	...	...	7,200	8,500	15,360	3,300	1,800	6,776	2,200
Total ...	...	13,200	...	...	7,200	8,500	15,360	3,300	1,800	15,704	2,200
Western Circle.											
Superintending Engineer ...	...	13,200	...	...	...	...	...	...	...	8,328	...
Chota Nagpur Division ...	...	...	...	...	18,600	10,200	16,080	3,400	1,800	5,500	1,140
Total ...	...	13,200	...	...	18,600	10,200	16,080	3,400	1,800	13,828	1,140
Leave allowances, &c., drawn in India.	...	...	...	...	...	...	...	...	...	...	...
Contribution to be paid to the Irrigation Branch for buildings and roads works to be carried out in the Irrigation Divisions during the year.	...	...	...	...	...	...	...	...	...	...	...
Contribution to be paid to District Boards for supervising the maintenance and repairs of Government buildings, roads, &c., entrusted to their charge.	...	...	...	...	...	...	...	...	...	...	...
Contribution to District Road Committee, Chittagong Hill Tracts, for supervising works and repairs to Government buildings in that district.	...	...	...	...	...	...	...	...	...	...	...
Grand Total ...	51,200	26,400	15,030	22,800	64,800	24,700	74,880	17,520	27,144	1,59,598	5,280

DIX C.

PUBLIC WORKS DEPARTMENT, GENERAL BRANCH, FOR THE YEAR 1892-93.

Medical Establishment.	Temporary Establishment.								Local, subdivisional, Presidency and deputation allowances, and Presidency house-rent.	Contributions.	Total salaries.	Travelling allowances.	Contingencies and postage.	Grand total of Establishment.
	Engineers.	Upper Subordinates.	Lower Subordinates.	Office.	Petty.	Accountants.	Medical.	Total.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	1,106	...	...	...	1,106	8,840	.....	1,26,400	3,333	10,000	1,39,733
...	...	...	...	2,190	...	360	...	2,550	4,920	.....	54,276	2,500	1,500	58,276
...	...	...	...	3,296	...	360	...	3,656	13,760	.....	1,80,676	5,833	11,500	1,98,009
...	...	...	...	48	...	...	...	48	...	.....	14,952	2,500	2,000	19,452
...	...	...	...	76	...	...	...	76	...	.....	49,436	3,500	3,000	55,936
...	...	...	...	...	...	...	...	...	...	.....	2,000	...	...	2,000
...	...	...	...	...	...	..	...	...	...	.....	3,112	...	...	3,112
...	...	...	...	...	...	...	...	...	...	.....	15,844	...	...	15,844
...	...	...	...	124	...	...	...	124	...	.....	85,344	6,000	5,000	96,344
...	...	...	...	1,920	3,000	480	...	5,400	8,580	.....	68,272	2,000	1,300	71,572
...	...	...	800	1,512	800	...	...	3,112	7,140	.....	36,620	2,000	1,100	39,720
3,780	...	...	...	...	...	...	50	50	...	.....	18,530	400	600	19,530
3,780	...	...	800	3,432	3,800	480	50	8,562	15,720	.....	123,422	4,400	3,000	1,30,822
...	...	...	400	1,200	...	...	...	1,600	...	.....	23,728	3,000	1,000	27,728
804	...	500	500	3,960	200	...	400	5,560	5,088	.....	56,588	18,000	3,000	77,588
804	...	500	900	5,160	200	...	400	7,160	5,088	.....	80,316	21,000	4,000	1,05,316
...	...	...	...	3,000	...	...	...	3,000	...	.....	24,528	1,500	600	26,628
240	...	2,500	1,800	5,760	...	...	300	10,360	2,880	.....	70,200	17,600	4,000	91,800
240	...	2,500	1,800	8,760	...	...	300	13,360	2,880	.....	94,728	19,100	4,600	1,18,428
...	...	...	...	...	...	...	...	...	6,690	.....	6,690	...	...	6,690
...	...	...	...	...	...	...	...	...	...	1,20,000	1,20,000	...	...	1,20,000
...	...	...	...	...	...	...	...	...	...	10,541	10,541	...	...	10,541
...	...	...	...	...	...	...	...	...	...	2,000	2,000	...	...	2,000
4,824	...	3,000	3,500	20,772	4,000	840	750	32,862	44,138	1,32,541	7,03,717	56,333	28,100	7,88,150

APPENDIX C—*concluded.*

Circles and Divisions.	Grants for works and repairs.								Estimated receipts.			
	Imperial Funds.		Provincial Funds.	Contributions.	Incorporated Local Funds.	Excluded Local Funds.		Total.	Imperial Funds.		Provincial Funds.	Total.
	Military Works.	Civil Works.	Civil Works.			Municipal Funds.	Mohsin Fund.		Military Works.	Civil Works.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretary	...	...	...	...	...	...	...	...				
Examiner of Public Works Accounts	...	...	...	...	...	...	...	...				
Total ...	...	...	...	...	...	..	...	..				
Patna Commissionership ..	...	...	...	...	...	...	...	...				
Dacca and Chittagong Commissionerships ...	...	...	...	...	...	...	...	...				
Presidency Commissionership	...	...	...	...	...	...	...	...				
Bhágalpur and Rajshahi Commissionerships ...	...	...	...	...	...	...	...	...				
Burdwan Commissionership	...	...	...	...	...	...	...	...				
Total ...	...	...	...	...	...	...	...	...				
Presidency Circle.												
1st Calcutta Division ...	...	88,500	6,43,647	...	...	...	...	7,32,147				
2nd ditto ...	1,620	49,050	2,40,150	2,356	...	...	...	2,93,176				
Calcutta Workshops Division.	...	...	26,858	...	...	...	...	26,858				
Total ...	1,620	1,37,550	9,10,655	2,356	...	...	...	10,52,181				
Northern Circle.												
Superintending Engineer—Darjeeling Division ...	...	1,050	2,96,850	...	...	...	...	2,97,900				
Sikkim ...	100	200	500	...	...	...	...	800				
Total ...	100	1,250	2,97,350	...	...	...	...	2,98,700				
Western Circle.												
Superintending Engineer—Chota Nagpur Division	3,000	3,950	2,04,540	...	...	...	...	2,11,490				
Total ...	3,000	3,950	2,04,540	...	...	...	...	2,11,490				
Add for buildings and road works to be done in Irrigation Division ...	21,300	23,220	2,99,525	10,000	...	...	...	3,54,045				
Add for buildings and roads works to be done by District Boards ...	...	8,395	1,43,330	...	...	...	...	1,51,725				
Add for buildings and roads works to be done by Civil Officers ...	5,450	80,000	2,21,748	12,252	...	...	...	3,19,450				
Add for minor works ...	...	18,200	73,800	...	...	...	...	92,000				
Do. for reserve ...	3,030	3,635	62,052	...	...	...	...	68,717				
Grand Total ...	34,500	2,76,200	22,13,000	24,608	...	...	...	25,48,308	100	500	2,30,000	2,30,600

APPENDIX D.

Receipts.] ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE GENERAL

Accounts.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.
	Rs.	Rs.
To Balance	13,000	10,519
To Civil Department—		
II.—Remittances from Civil to Public Works Department—		
Cheques of Public Works Department officers	32,99,792	45,72,129
III.—Items adjustable by Civil Department—		
Revenue in Public Works Department to be credited upon Civil Accounts—		
Miscellaneous	9,000	7,000
Subscriptions to Service funds	11,500	11,500
" to General family pension fund	200	200
" to Hindu family annuity fund	700	700
" to Bengal Christian family pension fund ...	50	50
Gain by exchange	25,800	34,400
IV—Items adjustable by Public Works Department—		
Payments for lands for Public Works	25,000	2,10,000
Inter-departmental charges to Public Works Department—		
Forest Department	500	1,000
Other departments	10,000	9,000
Transfers—Miscellaneous	5,000	12,000
To Central adjusting account	6,000	34,000
To Telegraph Department	100	400
To Transfers of the Public Works Department	14,00,000	15,00,000
To London account—		
Stores	81,750	1,09,000
To Imperial Revenue receipts—		
Military works	100	200
Civil works	500	500
To Provincial Revenue receipts	2,30,000	1,50,000
To Income-tax	20,208	20,352
To Suspense accounts (not affecting the budget grants)—		
Deposits	1,80,000	60,000
Tuccavee advances	2,000	2,100
Total ...	53,21,200	67,45,050

DIX D.

BRANCH, P. W. D., BENGAL, FOR THE YEARS 1891-92 AND 1892-93. [Charges.

Accounts.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.
	Rs.	Rs.
By Civil Department—		
I.—Remittances to Civil from Public Works Department—		
Payments into Treasuries by officers of the Public Works department	4,00,000	3,74,800
II.—Items adjustable by Civil Department—		
Expenditure in Public Works Department chargeable upon Civil Accounts—		
Excluded local fund expenditure	.....	13,300
Miscellaneous	35,000	50,000
Inter-departmental charges by Public Works department—		
Forest Department	100	200
Other departments	8,000	10,000
IV.—Items adjustable by Public Works department—		
Inter-department charges by Public Works Department—		
Other departments	2,000	50
Payments into Treasuries by Civil officers on account of Public Works Department—		
Public works revenue	18,000	18,000
Miscellaneous receipt of Public Works Department ...	60,000	60,000
Contributions in aid of Public Works	12,000	13,700
Transfers— Miscellaneous	.....	... ..
By Guaranteed railways		
By Central adjusting account	25,000	31,500
By Telegraph Department	1,500	3,000
By Transfer of the Public Works Department	12,00,000	14,00,000
By Expenditure against Imperial budget grant—		
Military works	43,000	50,600
Civil works	3,41,100	7,10,900*
By Expenditure against Provincial budget grant	29,71,000	37,43,000
By Expenditure against Incorporated local fund budget grant ...	.....,	.....
By Suspense accounts (not affecting the budget grants)—		
Deposits	1,90,000	2,50,000
Tuccavee advances	2,500	3,000
By balance	12,000	13,000
Total ...	53,21,200	67,45,050

* Exclusive of Rs 64,800 for expenditure in England and Rs. 28,200 for loss by Exchange.

GOVERNMENT OF BENGAL.

APPENDIX E.

STATEMENT SHOWING THE TRUE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ACTUAL EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROADS WORKS IN BENGAL FOR 1890-91.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	4,930	16,919	21,849	4,737	21·68
	Civil Works—					
	Civil Buildings ...	4,80,886*	1,22,140	6,03,026		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements ...	35,030	...	35,030		
	Total ...	5,15,916	1,22,140	6,38,056	1,37,416†	21·52
Provincial ...	Civil Buildings ...	11,12,287	3,53,962	14,66,249		
	Communications ...	4,73,925	6,27,132	11,01,057		
	Miscellaneous Public Improvements ...	1,69,626	74,906	2,44,532		
	Total ...	17,55,838	10,56,000	28,11,838	7,21,877	25·67
Incorporated Local Funds.	Civil Buildings ...	...	...	...		
	Communications ..	...	...	...		
	Miscellaneous Public Improvements ...	...	...	...		
	Total ...	...	...	...	...	...
Excluded Local Funds.	Civil Buildings ...	10,600	...	10,600		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements ...	...	...	...		
	Total ...	10,600	...	10,600	738	6·96
	Grand Total ...	32,87,284	11,95,059	34,82,343	8,64,768	24·83

* Exclusive of Rs. 1,09,846 for expenditure in England and loss by Exchange.
† Inclusive of Rs. 6,037, being the cost of special establishments during the year.

GOVERNMENT OF BENGAL.

APPENDIX E—continued.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROAD WORKS IN BENGAL FOR 1891-92.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	10,100	19,500	29,600	6,800	22·97
	Civil Works—					
	Civil Buildings ...	4,11,500*	149,000	5,60,500	1,26,700	22·60
Provincial ...	Civil Buildings ...	7,47,100	5,00,000	12,47,100		
	Communications ...	8,06,593	6,65,000	14,71,593		
	Miscellaneous Public Improvements.	3,500	55,000	58,500		
	Total ...	15,57,193	12,20,000	27,77,193	7,33,757	26·42
Incorporated Local Funds.	Civil Buildings ...	... ..	...	...		
	Communications ...	.....	...	...		
	Miscellaneous Public Improvements.	.....	...	...		
	Total ...	.....	...	...	...	...
Excluded Local Funds.	Civil Buildings ...	18,100	...	18,100		
	Communications ...	.....	...	...		
	Miscellaneous Public Improvements.	.....	...	...		
	Total ...	18,100	...	18,100	3,500	19·33
	Grand Total ...	19,96,893	13,88,500	33,85,393	8,70,757	25·72

* Exclusive of Rs 11,300 for expenditure in England and loss by Exchange.

GOVERNMENT OF BENGAL.

APPENDIX E.—conclued.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE BUILDINGS AND ROAD WORKS IN BENGAL FOR 1892-93.

SERVICE.	CLASS.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	14,300	20,200	34,500	7,950	23·04
	Civil Works—					
	Civil Buildings	1,36,200	1,40,000	2,76,200		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	1,36,200	1,40,000	2,76,200	61,200	22·15
Provincial ..	Civil Buildings ...	10,25,300	4,00,000	14,25,300		
	Communications ...	1,92,000	5,19,000	7,11,000		
	Miscellaneous Public Improvements.	21,700	55,000	76,700		
	Total ...	12,39,000	9,74,000	22,13,000	7,19,000	32·49
Incorporated Local Funds.	Civil Buildings ...	...	...	...		
	Communications	...	...	...		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	...	...	...	...	...
Excluded Local Funds.	Civil Buildings ...	...	...	...		
	Communications ...	...	...	...		
	Miscellaneous Public Improvements.	...	...	...		
	Total ...	...	...	...	...	...
	GRAND TOTAL ...	13,89,500	11,34,200	25,23,700	7,88,150	31·23

Explanatory Note on the Establishment charges shown in Appendix E.

PART III of the Budget Estimate provides for the establishment to be actually employed on the works of the General Branch of this Department and for two Inspectors of Local Works with their establishments. It provides also the amount to be contributed to the Irrigation Branch for carrying out buildings and roads works, as well as the amounts of grants to be made to District Boards for supervising the maintenance and repairs of Government buildings entrusted to their agency.

The estimate for 1892-93 amounts to Rs. 7,88,150, against the estimate of Rs. 8,70,757 of 1891-92 and actual of Rs. 8,64,768 of 1890-91. The percentage of the total cost of establishment on the total outlay on works and repairs of the year is 31·23, against the actual percentage of 24·83 for 1890-91 and estimated percentage of 25·72 for 1891-92. The higher percentage is due to the reduced grants for works and repairs in 1892-93.

STATEMENT SHOWING DISTRIBUTION OF GRANTS PROPOSED FOR OUTLAY ON EXPENDITURE OF THE

Heads.	Original Works.					
	Grant, 1892-93.			Outlay.		
	Works in progress.	New works.	Total original works.	1891-92 (approximate).	1890-91.	1889-90.
Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).						
Administration. — Land Revenue. — Court-houses, Treasuries, and Record-rooms.	2,53,000	21,600	2,74,600		2,03,091	2,72,544
Administration. — Land Revenue. — Circuit-houses ...	...	...	...			
Administration. — Excise Buildings	...	...	...		28,253	32,630
Administration. — Residence for Local Government ...	2,800	11,400	14,200		1,798	39,659
Administration. — Secretariat Offices	...	...	...		11,594	2,516
Administration. — Board of Revenue Buildings ...	...	...	...		17,990	...
Administration. — Stamp and Stationery	...	...	...		1,088	1,910
Minor Departments. — Museum Buildings	...	...	...		45,979	1,42,609
Minor Departments. — Monuments and Antiquities ...	...	...	...		5,192	930
Law and Justice. — High Court Buildings	...	...	...		24,438	6,155
Law and Justice. — Small Cause Court Buildings ...	1,400	...	1,400		81,933	11,761
Law and Justice. — District (Sub-divisional) Court Buildings	14,100	19,200	33,300		2,38,496	2,11,362
Ecclesiastical. — Lord Bishop's Palace	...	...	...		363	...
Ecclesiastical. — Churches	...	15,000	15,000		1,608	1,369
Ecclesiastical. — Burial-grounds	1,800	60,000	61,800		758	1,756
Provincial Services (Provincial).				11,29,500		
Jails ... — Central Jails	1,500	25,300	26,800		9,891	38,851
Jails ... — District "	900	20,200	21,100		39,179	1,09,878
Jails ... — Lock-ups	23,400	12,000	35,400		66,092	47,129
Police	4,200	30,000	34,200		1,07,140	1,60,473
Educational. — Government Colleges	14,600	62,600	77,200		8,853	7,616
Educational. — Ditto Schools	1,42,800	2,300	1,45,100		44,444	18,338
Medical ... — Hospitals and Dispensaries ...	3,448	34,000	37,448		17,367	37,082
Medical ... — Lock-hospitals	...	...	...		269	...
Medical ... — Medical Colleges and Schools ...	...	5,000	5,000		18,757	3,228
Medical ... — Lunatic Asylums	7,700	3,000	10,700		14,993	5,167
Customs Buildings	...	...	...		42,611	827
Miscellaneous. — Registration	...	9,000	9,000		11,990	1,773
Miscellaneous. — Miscellaneous or general	...	1,11,000	1,11,000		15,285	46,354
Miscellaneous. — Public Works Buildings	...	...	...		52,835	3,186
Reserve for Minor Works and Land	...	1,12,052	1,12,052		...	...
Total Civil Buildings ...	4,71,648	5,53,652	10,25,300	11,29,500	11,12,287	12,05,103
Communications.						
Metalled and Bridged Roads	1,70,400	4,000	1,74,400		3,83,610	3,82,070
Raised, Bridged, and Unmetalled Roads ...	...	7,600	7,600	5,82,500	86,181	17,831
Accommodation for Travellers	...	5,000	5,000		4,134	15,331
Reserve for Minor Works	...	5,000	5,000		...	...
Total Communications ...	1,70,400	21,600	1,92,000	5,82,500	4,73,925	4,15,232
Miscellaneous Public Improvements.						
Town buildings, &c.	...	...	...		20	...
Markets	...	...	...		...	...
Water-supply	...	...	...		—12	—34,092
Sewage, including drainage	...	...	...		...	—2,509
Harbours and Navigation	...	...	...	30,000	1,45,017	42,688
Light-houses	...	...	...		1,136	2,955
Miscellaneous	16,900	3,000	19,900		23,465	32,297
Reserve for Minor Works	...	1,800	1,800		...	...
Total Miscellaneous Public Improvements ...	16,900	4,800	21,700	30,000	1,69,626	41,339
Grand Total ...	6,58,948	5,80,052	12,39,000	17,42,000	17,55,838	16,61,674

DIX F.

ORIGINAL WORKS AND REPAIRS (PROVINCIAL) DURING 1892-93, COMPARED WITH FOUR PREVIOUS YEARS.

	Repairs.					Remarks.
		Outlay.				
1888-89.	Grant, 1892-93.	1891-92 (approximate).	1890-91.	1889-90.	1888-89.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			43,118	38,721	32,479	
3,05,375			10,059	12,010	11,606	
9,043			2,843	7,751	5,245	
17,747			29,098	28,473	27,197	
23,986			11,963	16,450	19,696	
...			282	536	254	
5,373			548	167	9,250	
58,232			1,424	1,612	7,114	
840			786	199	319	
7,325			2,718	1,726	9,273	
276			6,892	93	5,697	
2,35,505			52,709	62,620	77,118	
219			391	175	7,376	
2,422			9,789	6,471	12,561	
609			3,679	4,572	4,259	
	4,00,000	5,08,000				
52,222			7,525	13,457	20,824	
86,327			29,574	41,110	63,245	
61,346			9,338	10,895	14,956	
69,551			34,536	31,276	30,954	
27,740			11,977	13,429	30,059	
33,295			14,576	19,870	21,163	
1,36,387			21,589	26,877	36,625	
...			1,367	1,099	755	
13,615			10,434	2,934	5,074	
2,851			3,794	7,173	11,670	
7,806			774	1,640	10,071	
1,360			624	914	1,895	
33,245			17,109	28,227	12,794	
4,906			14,446	15,123	11,027	
...			...	...	...	
11,97,603	4,00,000	5,08,000	3,53,962	3,95,600	5,00,556	
4,94,655			5,46,317	5,27,658	7,19,027	
85,448	5,19,000	6,44,000	79,245	67,312	1,09,985	
3,586			1,570	1,657	1,518	
...			...	...	...	
5,83,689	5,19,000	6,44,000	6,27,132	5,96,627	8,30,530	
...			...	...	...	
...			339	...	46	
3,622			...	...	...	
...	55,000	66,000	...	...	...	
25,847			32,699	17,052	9,180	
-2,446			958	890	310	
57,133			40,910	37,967	48,801	
...			...	...	...	
84,156	55,000	66,000	74,906	55,909	58,337	
18,65,448	9,74,000	12,18,000	10,56,000	10,48,136	13,89,423	

E. D'S. & C. A. P.—Reg. No 379J—330—3-5.92

No. 2063A.

Government of Bengal,

PUBLIC WORKS DEPARTMENT.

Accounts.

Dated Calcutta, the 28th April 1892.

RESOLUTION.

ORDERS ON THE PUBLIC WORKS DEPARTMENT BUDGET ESTIMATES FOR PROVINCIAL CIVIL WORKS IN BENGAL FOR 1892-93.

READ again—

Letter No. 1010A., dated the 19th February 1892, of this Department, submitting to the Government of India, Public Works Department, the preliminary issue of the budget estimate of receipts and expenditure of Provincial Civil Works in Bengal for 1892-93.

Read—

Resolution No. $\frac{17}{B.O.}$ A-C.W., dated the 18th March 1892, of the Government of India, Public Works Department, on the Revised Estimate for 1891-92 and the Budget Estimate for 1892-93 under XXXII and 45—Civil Works (Provincial and Incorporated Local).

Memorandum No. 1576F., dated 12th April 1892, from the Financial Department of this Government, forwarding extracts from letter No. 1117, dated the 17th March 1892, of the Government of India in the Department of Finance and Commerce, ordering a reduction of Rs. 2,13,000 in the Provincial grant of Rs. 31,84,000 made by the Financial Department of this Government for Provincial Civil Works during 1892-93.

The preliminary budget estimate of Provincial Civil Works in Bengal for 1892-93 was prepared for an expenditure of Rs. 31,84,000, which amount has been reduced by Rs. 2,13,000 in Government of India's Resolution, dated the 18th March 1892, so that the final figures are—

	Rs.
Receipts	2,30,000
Expenditure	29,71,000

The final budget has accordingly been prepared for these amounts.

2. The expenditure of Rs. 29,71,000 is distributed thus—

	Rs.
Original works	12,39,000
Repairs	9,74,000
Establishment	7,19,000
Tools and Plant	39,000
Total ...	29,71,000

3. The grant of Rs. 12,39,000 for original works is subdivided as follows:—

	Rs.
Civil Buildings	10,25,300
Communications	1,92,000
Miscellaneous Public Improvements ...	21,700
Total	12,39,000

4. Under the sanction conveyed in Government of India's letter No. 3311G., dated 24th December 1891, the maintenance and repairs of all the Provincial

buildings and roads in the districts of Dacca, Chittagong, Bhágalpur, (a) Burdwan, (b) Presidency, and (c) Rajshahi Commissionerships have been entrusted to the District Boards concerned. A sum of Rs. 1,43,330, calculated on the average expenditure of the past four years on the repairs of these buildings and roads, has been provided in the budget, which amount the Financial Department of this Government has been requested to transfer to the District Boards concerned.

(a) Excepting Howrah and Midnapore districts.
(b) Excepting Nadia, 24-Parganas and Murshidabad districts.
(c) Excepting Darjeeling district.

5. The total estimate for Establishment for 1892-93 amounts to Rs. 7,88,150 against the estimate of Rs. 8,70,757 in 1891-92 and actual of Rs. 8,67,249 in 1890-91, and after deducting the percentage charges debitable to Imperial funds, the net balance debitable to Provincial Civil Works amounts to Rs. 7,19,000. The large reduction in Establishment charges is the result of the changes recently introduced by this Government.

6. The estimate for Tools and Plant amounts to Rs. 43,250. It provides a sum of Rs. 14,400 for contribution to the Irrigation Branch for percentage charges for tools and plant for buildings and road works to be carried out in Irrigation Divisions and for other charges; and after deducting Rs. 4,250 for percentage charges for Imperial Works, the balance, amounting to Rs. 39,000, has been charged to Provincial Civil Works for 1892-93.

7. The attention of Superintending Engineers, Executive Engineers and others entrusted with the disbursement of public money is drawn to the rules of the Public Works Department Code prohibiting any expenditure on works until detailed estimates have been sanctioned and an allotment of funds have been made.

ORDER.—Ordered that a copy of this Resolution and of the orders of the Government of India, together with a copy of the Budget Estimate, be forwarded to all Superintending Engineers of Public Works Circles in Bengal; to the Executive Engineers, First Calcutta, Second Calcutta, and Calcutta Workshops Divisions; to the Inspector of Works, Eastern Circle; to the Examiner of Public Works Accounts, Bengal; and to the Accountant-General, Bengal, for information and guidance.

Ordered also that a copy of this Resolution and of the Budget Estimate be forwarded to all Commissioners of Divisions in Bengal; to the Inspector of Local Works, Patna Division; to the Inspectors-General of Jails, Police, Registration and Civil Hospitals, Lower Provinces; and to the Director of Public Instruction, Bengal, for information and guidance.

Ordered also that a copy of this Resolution and of the Budget Estimate be forwarded to the Quartermaster-General in India and to the Board of Revenue, Lower Provinces, for information.

Ordered also that a copy of this Resolution and of the orders of the Government of India, together with a copy of the Budget Estimate, be forwarded to the Judicial, Revenue and Financial Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

F. J. JOHNSTONE,

Secretary to the Government of Bengal.

W. F. A —Reg. No. 7330—335—28-4-92.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

48—STATE RAILWAYS CONSTRUCTION.

REVISED AND BUDGET ESTIMATES

OF THE

EASTERN BENGAL STATE RAILWAY SYSTEM (INCLUDING THE EASTERN BENGAL, THE NORTHERN BENGAL, THE DACCA, AND THE ASSAM-BEHAR STATE RAILWAYS), AND OF THE BARSOI-KISSENGUNGE EXTENSION,

FOR

1891-92, AND 1892-93.

MEMORANDUM.

EASTERN BENGAL STATE RAILWAY SYSTEM—

The Grant for expenditure on the Eastern Bengal State Railway System, for 1892-93, is Rs. 16,25,000, appropriated as follows :—

	Rs.
Net expenditure in India, *vide* General Abstract	7,79,000
Expenditure in England, *vide* Schedule C	8,46,000
TOTAL GRANT ...	16,25,000

The Budget Estimate contemplates a total expenditure of Rs. 41,04,100, as under—

Cash outlay on works and services, *vide* General Abstract	6,27,000
Cash outlay on stores, *vide* Schedule A	19,25,000
Appropriation to line of expenditure in England, *vide* General Abstract ...	10,27,900
Exchange and Insurance charges on expenditure in England, *vide* Schedule A ...	5,24,200
	41,04,100

And is provided for, as follows :—

	Rs.	
Appropriation to line of expenditure in England	10,27,900	
Credits to be realized from Revenue for stores to be issued ...	17,48,100	
Credits to be realized from Revenue for workshop outturn ...	4,00,000	
	31,76,000	
Credits to be realized from other departments for stores to be transferred	31,800	
Credits to be realized from Barsoi-Kissengunge Extension for stores to be issued	51,300	
Credits to be realized from sales	66,000	
		33,25,100
Balance being Indian Grant, required as above		7,79,000

BARSOI-KISSENGUNGE EXTENSION—

The Grant for expenditure on the Barsoi-Kissengunge Extension is Rs. 2,00,000, appropriated as follows :—

Net expenditure in India, *vide* General Abstract	2,00,000
Expenditure in England	*Nil*
TOTAL GRANT ...	2,00,000

The Budget Estimate contemplates a total expenditure of Rs. 2,00,000, as under :—

Cash outlay on works and services, *vide* General Abstract	1,48,700
Value of stores to be received from Eastern Bengal State Railway	51,300
Total Indian Grant required as above ...	2,00,000

Eastern Bengal State Railway Press—Reg. 1150—35—26-5-92.

Capital Revised Estimates and Budget Estimates of the Eastern Bengal

Main Heads of Expenditure.	1			2				
	Actuals to end of 1890-91.			Budget Grant for E. B. S. R. System, 1891-92.	*Eastern Bengal*			
					Eastern Section.		Northern Section.	
	E. B. S. Railway.	A.-B. S. Railway.	Total.		Cash.	Stores.	Cash.	Stores.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works and Services.								
I.—Preliminary Expenses...	3,59,662	88,712	4,48,374	2,500	500	...	2,500	...
II.—Land ...	35,42,766	3,18,672	38,61,438	95,800	70,300	...	15,300	...
III.—Formation ...	30,03,988	14,48,032	44,52,020	42,100	35,300	...	2,000	...
IV.—Bridge-work ...	63,66,716	36,13,516	99,80,232	99,200	55,800	30,700	1,000	...
V.—Fencing, &c. ...	10,63,250	4,27,691	14,90,941	6,800	4,000	300	3,000	3,400
VI.—Ballast and Permanent-way ...	1,37,15,269	35,48,147	1,72,63,416	3,62,400	1,76,600	2,91,400	4,400	23,100
VII.—Stations and Buildings	73,61,328	9,17,853	82,79,181	4,26,300	1,72,000	26,600	37,000	55,000
Total Construction Accounts	3,54,12,979	1,03,62,623	4,57,75,602	10,32,100	5,14,500	3,49,000	65,200	81,500
VIII.—Plant ...	14,73,383	2,40,432	17,13,815	9,500	...	7,500	...	...
IX.—Ferries, &c. ...	13,03,129	42,722	13,45,851	1,00,000	66,000	...	15,600	...
X.—Rolling-stock ...	73,40,439	9,64,593	83,05,032	1,56,900	17,400	1,52,200	52,700	...
XI.—General Charges, as per Schedule B ...	39,98,470	7,65,976	47,64,446	1,500	...	...	...	...
Loss by Exchange ...	13,93,940	2,83,590	16,77,530	...	...	...	...	...
Purchase of Line ...	1,56,97,840	...	1,56,97,840	...	...	...	...	...
Overdrawn Capital ...	4,24,483	...	4,24,483	...	...	...	...	...
Total Expenditure on Final Heads	6,70,44,663	1,26,59,936	7,97,04,599	13,00,000	5,97,900	5,08,700	1,33,500	81,500
Miscellaneous Advances ...	...	...	...	...	...	...	...	...
Total ...	6,70,44,663	1,26,59,936	7,97,04,599	13,00,000	5,97,900	5,08,700	1,33,500	81,500
Deduct—Stores taken over from Company ...	—7,27,879	...	—7,27,879	...	...	...	...	...
Deduct—Receipts on Capital Account ...	—3,53,053	—1,62,909	—5,15,962	...	...	...	...	...
Grand Total, Works and Services	6,59,63,731	1,24,97,027	7,84,60,758	13,00,000	5,97,900	5,08,700	1,33,500	81,500
Stores Accounts.								
As per Schedule A ...	28,78,225	...	23,78,225	—1,34,400	20,68,000	-24,60,800	...	...
	6,83,41,956	1,24,97,027	8,08,38,983	11,65,600	26,65,900	-19,52,100	1,33,500	81,500
Deduct—Debits to Indian books by credit to "Expenditure in England" for value of English stores, and other items charged off in England	-3,26,68,529	-14,81,482	-3,41,50,011	—2,12,600	...	—7,44,600	...	...
Net Indian Expenditure ...	3,56,73,427	1,10,15,545	4,66,88,972	9,53,000	26,65,900	-26,96,700	1,33,500	81,500

N.B.—Figures in antique type

* Stores for the Barsoi-Kissengunge Extension project are

State Railway System, and of the Barsoi-Kissengunge Extension, for 1891-92, *and* 1892-93.

3

REVISED ESTIMATES, 1891-92.

State Railway System.							Barsoi-Kissengunge Extension.			GRAND TOTAL.
Behar Section.		Dacca Section.		Total.						
Cash.	Stores.	Cash.	Stores	Cash.	Stores.	Total.	Cash.	* Stores.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	3,000	...	3,000	3,750	...	3,750	6,750
18,800	...	100	...	1,04,500	...	1,04,500	9,000	...	9,000	1,13,500
23,000	...	...	...	60,300	...	60,300	2,30,700	...	2,30,700	2,91,000
27,000	1,500	...	...	83,800	32,200	1,16,000	98,600	1,900	1,00,500	2,16,500
2,000	...	2,000	...	11,000	3,700	14,700	9,800	1,100	10,900	25,600
20,000	4,900	400	2,300	2,01,400	3,21,700	5,23,100	2,82,600	1,53,000	4,35,600	9,58,700
47,000	14,000	8,300	6,000	2,64,300	1,01,600	3,65,900	31,200	8,800	40,000	4,05,900
1,37,800	20,400	10,800	8,300	7,28,300	4,59,200	11,87,500	6,65,650	1,64,800	8,30,450	20,17,950
...	...	4,000	...	4,000	7,500	11,500	5,150	700	5,850	17,350
...	...	...	...	81,600	...	81,600	...	...	...	81,600
...	...	500	1,000	70,600	1,53,200	2,23,800	...	...	...	2,23,800
...	...	...	...	...	...	...	11,700	...	11,700	11,700
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
1,37,800	20,400	15,300	9,300	8,84,500	6,19,900	15,04,400	6,82,500	1,65,500	8,48,000	23,52,400
...	...	...	...	...	...	...	...	...	...	...
1,37,800	20,400	15,300	9,300	8,84,500	6,19,900	15,04,400	6,82,500	1,65,500	8,48,000	23,52,400
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
1,37,800	20,400	15,300	9,300	8,84,500	6,19,900	15,04,400	6,82,500	1,65,500	8,48,000	23,52,400
...	...	...	...	20,68,000	—24,60,800	—3,92,800	...	...	...	—3,92,800
1,37,800	20,400	15,300	9,300	29,52,500	—18,40,900	11,11,600	6,82,500	1,65,500	8,48,000	19,59,600
...	...	...	...	...	—7,44,600	—7,44,600	...	...	...	—7,44,600
1,37,800	20,400	15,300	9,300	29,52,500	—25,85,500	3,67,000	6,82,500	*1,65,500	8,48,000	12,15,000

denote credit amounts,
passed through the accounts of the Eastern Bengal State Railway System.

Capital Revised Estimates and Budget Estimates of the Eastern Bengal State Railway

Main Heads of Expenditure.	4									
	Budget Estimates,									
	Eastern Bengal State Railway System.									
	Eastern Section.		Northern Section, including Kaunia-Dharlla Railway.		Behar Section.		Dacca Section.		Total.	
	Cash.	Stores.	Cash.	Stores.	Cash.	Stores.	Cash.	Stores.	Cash.	Stores.
Works and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary Expenses ...	...	...	...	...	...	...	...	...	...	...
II.—Land ...	14,850	...	3,150	...	1,500	...	...	...	19,500	...
III.—Formation ...	...	...	...	...	...	...	...	...	...	...
IV.—Bridge-work ...	16,150	10,000	...	10,600	...	...	...	...	16,150	20,600
V.—Fencing, &c. ...	...	...	2,300	2,500	...	...	...	...	2,300	2,500
VI.—Ballast and Permanent-way ...	1,84,950	3,94,500	5,500	8,650	15,550	55,000	...	...	2,06,000	4,58,150
VII.—Stations and Buildings ...	60,550	5,200	44,200	52,050	83,350	16,250	11,050	150	1,99,150	73,650
Total Construction Accounts	2,76,500	4,09,700	55,150	73,800	1,00,400	71,250	11,050	150	4,43,100	5,54,900
VIII.—Plant ...	1,000	30,000	1,000	10,000	...	...	...	...	2,000	40,000
IX.—Ferries, &c. ...	37,650	...	60,000	...	...	...	...	...	97,650	...
X.—Rolling-stock ...	29,950	4,31,800	54,300	3,33,800	...	...	...	...	84,250	7,65,600
XI.—General Charges, as per Schedule B ...	...	...	...	...	...	...	...	...	...	...
Loss by Exchange	...	...	...	...	...	...	...	...	...	...
Purchase of Line	...	...	...	...	...	...	...	...	...	...
Overdrawn Capital	...	...	...	...	...	...	...	...	...	...
Total Expenditure on Final Heads ...	3,45,100	8,71,500	1,70,450	4,17,600	1,00,400	71,250	11,050	150	6,27,000	13,60,500
Miscellaneous Advances...	...	...	...	...	...	...	...	...	...	...
Total ...	3,45,100	8,71,500	1,70,450	4,17,600	1,00,400	71,250	11,050	150	6,27,000	13,60,500
Deduct—Stores taken over from Company	...	...	...	...	...	...	...	...	...	...
Deduct—Receipts on Capital Account	...	...	...	...	...	...	...	...	...	...
Grand Total, Works and Services ...	3,45,100	8,71,500	1,70,450	4,17,600	1,00,400	71,250	11,050	150	6,27,000	13,60,500
Stores Accounts.										
As per Schedule A ...	19,25,000	—21,05,600	...	...	...	...	...	...	19,25,000	—21,05,600
	22,70,100	—12,34,100	1,70,450	4,17,600	1,00,400	71,250	11,050	150	25,52,000	—7,45,100
Deduct—Debits to the Indian books by credit to "Expenditure in England" for value of English stores, and other items charged off in England ...	...	—10,27,900	...	...	...	...	...	...	...	—10,27,900
Net Indian Expenditure	22,70,100	—22,62,000	1,70,450	4,17,600	1,00,400	71,250	11,050	150	25,52,000	—17,73,000

N.B.—Figures in antique

* Stores for the Barsoi-Kissengunge Extension project are passed

Calcutta :
The 28th April 1892.

System, and of the Barsoi-Kissengunge Extension, for 1891-92 *and* 1892-93.—Concluded.

1892-93.					5			6		7	
					Total probable Outlay to end of 1892-93 (columns 1, 3, and 4.)			Required for Lines under construction only.			
	Barsoi-Kissengunge Extension.			Grand Total.				Remaining to be spent in future years.		Sanctioned Estimate.	
Total.	Cash.	Stores.	Total.		E. B. S. Railway System.	Barsoi-Kissengunge Extension.	Total.	E. B. S. Railway System.	Barsoi-Kissengunge Extension.	E. B. S. Railway System.	Barsoi-Kissengunge Extension
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	4,51,374	3,750	4,55,124	...	—29	...	3,721
19,500	54,600	...	54,600	74,100	39,85,438	63,600	40,49,038	...	6,005	...	69,605
...	...	...	...	...	45,12,320	2,30,700	47,43,020	...	29,217	...	2,59,917
36,750	34,500	15,700	50,200	86,950	1,01,32,982	1,50,700	1,02,83,682	...	34,329	...	1,85,029
4,800	800	4,300	5,100	9,900	15,10,441	16,000	15,26,441	...	18,940	...	34,940
6,64,150	52,600	15,300	67,900	7,32,050	1,84,50,666	5,03,500	1,89,54,166	...	2,24,041	...	7,27,541
2,72,800	600	16,000	16,600	2,89,400	89,17,881	56,600	89,74,481	...	34,632	...	91,232
9,98,000	1,43,100	51,300	1,94,400	11,92,400	4,79,61,102	10,24,850	4,89,85,952	...	3,47,135	...	13,71,985
42,000	...	...	...	42,000	17,67,315	5,850	17,73,165	...	—121	...	5,729
97,650	...	...	...	97,650	15,25,101	...	15,25,101	...	...	...	...
8,49,850	...	...	...	8,49,850	93,78,682	...	93,78,682	...	...	...	...
...	5,600	...	5,600	5,600	47,64,446	17,300	47,81,746	...	45	...	17,345
...	...	...	...	...	16,77,530	...	16,77,530	...	...	...	...
...	...	...	...	...	1,56,97,840	...	1,56,97,840	...	...	...	...
...	...	...	...	...	4,24,483	...	4,24,483	...	...	...	...
19,87,500	1,48,700	51,300	2,00,000	21,87,500	8,31,96,499	10,48,000	8,42,44,499	...	3,47,059	...	13,95,059
...	...	...	...	...	...	...	...	...	...	...	...
19,87,500	1,48,700	51,300	2,00,000	21,87,500	8,31,96,499	10,48,000	8,42,44,499	...	3,47,059	...	13,95,059
...	...	...	...	...	—7,27,879	...	—7,27,879	...	...	...	...
...	...	...	...	...	—5,15,962	...	—5,15,962	...	...	...	...
19,87,500	1,48,700	51,300	2,00,000	21,87,500	8,19,52,658	10,48,000	8,30,00,658	...	3,47,059	...	13,95,059
—1,80,600	...	...	...	—1,80,600	18,04,825	...	18,04,825	...	...	...	...
18,06,900	1,48,700	51,300	2,00,000	20,06,900	8,37,57,483	10,48,000	8,48,05,483	...	3,47,059	...	13,95,059
—10,27,900	...	...	...	—10,27,900	—3,59,22,511	...	—3,59,22,511	...	...	...	...
7,79,000	1,48,700	51,300	2,00,000	9,79,000	4,78,34,972	10,48,000	4,88,82,972	...	...	...	...

...pe denote credit amounts.
...through the accounts of the Eastern Bengal State Railway System.

S. FINNEY,

Offg. Manager, E. B. S. Railway.

SCHEDULE A.

Abstract Estimate for STORES for the Years 1891-92, *and* 1892-93.

Suspense Heads.	Actual balance at end of 1890-91.	Revised Estimate, 1891-92.					Probable balance at end of 1891-92.	Budget Estimate, 1892-93.					Probable balance at end of 1892-93.
		Debits.			Credits.	Net Debit or Credit.		*Debits.*			Credits.	Net Debit or Credit.	
		Cash.	Stores.	Total.				Cash.	Stores.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—64,896	14,99,000	...	14,99,000	14,99,000	...	—64,896	14,65,000	...	14,65,000	14,65,000	...	—64,896
London stores	2,609	49,800	10,78,900	11,28,700	11,28,700	...	2,609	46,000	*a*15,52,100	15,98,100	15,98,100	...	2,609
Manufactures	5,724	19,200	200	19,400	19,400	...	5,724	14,000	...	14,000	14,000	...	5,724
Workshop Manufactures	28,775	5,00,000	7,00,000	12,00,000	12,00,000	...	28,775	4,00,000	8,00,000	12,00,000	12,00,000	...	28,775
Stores in Depôts...	23,97,146	...	35,62,900	35,62,900	39,55,700	—3,92,800	20,04,346	...	37,65,000	37,65,000	39,45,600	—1,80,600	18,23,746
Sales	8,867	...	1,00,000	1,00,000	1,00,000	...	8,867	...	66,000	66,000	66,000	...	8,867
Total ...	23,78,225	20,68,000	54,42,000	75,10,000	79,02,800	—3,92,800	19,85,425	19,25,000	61,83,100	81,08,100	82,88,700	—1,80,600	18,04,825

	Rs.
a English cost at 2 shillings	10,27,900
Exchange and insurance	5,24,200
	15,52,100

SCHEDULE B.

Budget Estimate of General Charges for Barsoi-Kissengunge Extension for the Years 1891-92, *and* 1892-93.

Number.		Detail.	Monthly Salary of Officer.	Revised Estimate, 1891-92.					Budget Estimate, 1892-93.					Remarks.
				Per mensem.	Per annum.	Distribution of Charges.			Per mensem.	Per annum.	Distribution of Charges.			
1891-92.	1892-93.					Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Direction or General.												
...	...	Share of cost of E. B. S. Ry., Manager's office	...	100	900	900	...	900	...	...	...	...	...	
		Engineering Dept.												
1	1	Assistant Engineer, 2nd grade	413-5	413-5	3,307	3,307	...	3,307	413-5	1,654	1,654	...	1,654	
		Total Engineers ..	...	...	3,307	3,307	...	3,307	...	1,654	1,654	...	1,654	
		Subordinates.												
2	2	Platelayers ...	150 each	300	900	900	...	900	300	1,200	1,200	...	1,200	
2	2	Surveyors ...	50 „	100	1,100	1,100	...	1,100	100	400	400	...	400	
2	2	Sub-Overseers ...	50 „	100	1,100	1,100	...	1,100	100	400	400	...	400	
		Total Subordinates ...	...	...	3,100	3,100	...	3,100	...	2,000	2,000	...	2,000	
		Office Establishment.												
...	...	Accounts Clerk ...	...	...	...	...	...	...	...	...	...	...	...	
1	1	Estimators ...	25	25	200	200	...	200	25	100	100	...	100	
3	3	Clerks unclassified ...	40 & 35	100	1,100	1,100	...	1,100	110	440	440	...	440	
1	1	Draftsmen ...	40	40	320	320	...	320	40	160	160	...	160	
2	4	Menials and Khallasies	7 each	14	112	112	...	112	28	112	112	...	112	
		Total ...	...	..	1,732	1,732	...	1,732	...	812	812	...	812	
...	...	Travelling allowance ...	...	...	1,500	1,500	...	1,500	...	900	900	...	900	
...	...	Office Expenses ...	...	...	261	261	...	261	...	234	234	...	234	
			...	...	1,761	1,761	...	1,761	...	1,134	1,134	...	1,134	
		Total Engineering ...	...	...	9,900	9,900	...	9,900	...	5,600	5,600	...	5,600	
		Audit & Accounts.												
...	...	Share of cost of E. B. S. Ry., Examiner's office	...	...	900	900	...	900	...	...	...	...	...	
		Grand Total ...	..	...	11,700	11,700	...	11,700	...	5,600	5,600	...	5,600	

Note.—This detailed schedule is required only for lines under construction.

SCHEDULE B.—*Continued.*

CAPITAL AND REVENUE.

Abstract of General Charges for the Year 1891-92, *and* 1892-93.

Sub-Heads of Establishment.	Revised Estimate, 1891-92.	Budget Estimate, 1892-93.	Distribution.			
			Capital.		*Revenue.*	
			1891-92.	1892-93.	1891-92.	1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction or General	900	...	900	...	...	...
Engineering	9,900	5,600	9,900	5,600	...	...
Locomotive	...	...	...	...	...	...
Traffic	...	...	...	...	...	...
Stores	...	...	...	...	...	...
Audit and Accounts	900	...	900	...	...	...
Medical and Sanitation	...	...	...	...	...	...
Total ...	11,700	5,600	*a* 11,700	*a* 5,600	...	...

a For the Barsol-Kissengunge Extension.

SCHEDULE C.

Statement showing sum set aside for Expenditure in England during 1892-93.

Particulars.	Amount.
	Rs.
Indent No. 18 of 1891, for Permanent-way materials and girders certified against Grant of 1892-93	2,72,000
„ „ 17 of 1891, for Rolling-stock, &c., certified against Grant of 1892-93 ...	1,85,000
Additional cost of Indent No. 17, for Rolling-stock, &c., certified against Grant of 1892-93 ...	35,000
Indent under preparation and likely to be sent forward during 1892-93 :—	
For 200 broad gauge vehicles	2,99,000
For vacuum brake fittings	55,000
Total provision for Expenditure in England ...	8,46,000

No. $\frac{70}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 18th March 1892.

EASTERN BENGAL STATE RAILWAY.

(*48—State Railways—Construction.*)

Capital Revised Estimate for 1891-92, with Budget Estimate for 1892-93.

Read again—

Public Works Department Resolution No. $\frac{98}{B.O.}$ A.—R., dated 23rd March 1891.

Read also—

Letter No. 210 R., dated 1st February 1892, from the Government of Bengal.
" " 311 R. A., " 23rd " " " " "
" " 216 A R., " 25th " " to " " "

REVISED ESTIMATE, 1891-92.

RESOLUTION.—In Budget Orders a grant of Rs. 9,53,000 was allotted for Capital outlay in India on the Eastern Bengal State Railway during 1891-92. During the course of the year several modifications were made in the grant, with the result that when the Revised Estimate came under consideration the grant for outlay in India stood as under :—

	Rs.
Open line	3,67,000
Barsoe-Kissengunge Extension	8,48,000
TOTAL .	12,15,000

2. The Revised Estimate is submitted for these amounts, and is accepted by the Government of India.

BUDGET ESTIMATE, 1892-93.

3. In Public Works Department letter No. 16 A.—R., dated 7th January 1892, the following provisional grants were allotted for capital outlay during 1892-93 :—

	Rs.
Open line	14,75,000
Barsoe-Kissengunge Extension	3,50,000
TOTAL .	18,25,000

3. Subseqently the Government of India sanctioned the transfer of Rs. 1,50,000 from the grant for the Barsoe-Kissengunge Extension to the open line.

4. A sum of Rs. 6,61,000 has been set aside from the grant for expenditure on the open line to meet expenditure in England, and the Budget Estimate of Indian transactions has been prepared for—

	Rs.
Open line	9,64,000
Barsoe-Kissengunge Extension	2,00,000
TOTAL .	11,64,000

5. As a further sum of Rs. 1,85,000 should be reserved from the open line grant to meet the expenditure in England on Indent No. 17 of 1891, which was certified against the grant for 1892-93, the Government of India accepts the Budget Estimate for outlay in India for the following amounts:—

	Rs.
Open line	7,79,000
Barsoe-Kissengunge Extensio n	2,00,000
TOTAL .	9,79,000

6. Any additional funds required for expenditure in England during the year will have to be met by reduction of the grant for Indian outlay now sanctioned.

7. The provision to be made in the estimates of the open line for "Debits to the Indian books by credits to Expenditure in England for value of English stores received and other items charged off in England" is as under—

	Rs.
Revised Estimate, 1891-92	7,44,600
Budget Estimate, 1992-93	10,27,900

8. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1892.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance.

Ordered also, that a copy be forwarded to the Director General of Railways, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

G. I. C. P. O.—No. 1267 P. W. D.—19-3-92—182.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

48—STATE RAILWAYS—CONSTRUCTION.

REVISED AND BUDGET ESTIMATES

OF THE

NALHATI STATE RAILWAY

FOR

1891-92 AND 1892-93.

MEMORANDUM.

The grant for expenditure on the Nalhati State Railway for 1892-93 is for a net credit of Rs. 3,56,000, and is appropriated as follows :—

	Rs.
Net Expenditure in India	—3,56,000
Expenditure in England	...
TOTAL GRANT ...	—3,56,000

Eastern Bengal State Railway, Press—Reg 581—95—14-4-92.

Capital Revised and Budget Estimates of the Nalhati State Railway for the Years 1891-92 *and* 1892-93.

GENERAL ABSTRACT.

Main Heads of Expenditure.	1	2	3			4			5	6	
	Actuals to end of 1890-91.	Budget Grant, 1891-92.	Revised Estimate, 1891-92.			Budget Estimate, 1892-93.			Probable Outlay to end of 1892-93 (columns 1, 3, and 4).	Required for lines under construction only.	
			Cash.	Stores.	Total.	Cash.	Stores	Total.		Remaining to be spent in future years.	Sanctioned Estimate.
Works and Services.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Preliminary Expenses	...	...	...	...	...	...	...	...	...	...	...
II.—Land	...	...	...	...	...	...	...	...	...	...	...
III.—Formation	21,690	...	(a)4,000	...	(a)4,000	—25,690	...	—25,690	...	...	...
IV.—Bridgework		...	...	...	...	...	...	...	...	...	...
V.—Fencing, &c.		...	...	...	...	...	...	...	...	...	...
VI.—Ballast and Permanent-way	1,92,877	4,000	4,000	...	4,000	—1,96,877	...	—1,96,877	...	...	...
VII.—Stations and Buildings	25,600	...	...	...	...	—25,600	...	—25,600	...	...	...
Total Construction Accounts ...	2,40,167	4,000	8,000	...	8,000	—2,48,167	...	—2,48,167	...	...	...
VIII.—Plant	4,700	...	...	...	...	—4,700	...	—4,700	...	...	...
IX.—Ferries, &c.	...	...	...	...	...	...	...	...	...	...	...
X.—Rolling-stock	44,611	...	...	...	...	—44,611	...	—44,611	...	...	...
XI.—General Charges as per Schedule B... ...	30,000	..	...	...	...	—30,000	...	—30,000	...	...	...
Loss by Exchange	11,860	...	...	...	...	—11,860	...	—11,860	...	...	...
Total Expenditure on Final Heads ...	3,31,338	4,000	8,000	...	8,000	—3,39,338	...	—3,39,338	...	...	...
Miscellaneous Advances	...	...	...	...	...	...	...	...	...	...	...
Total ...	3,31,338	4,000	8,000	...	8,000	—3,39,338	...	—3,39,338	...	...	...
Deduct—Receipts on Capital Account ...	8,027	...	...	...	...	—8,027	...	—8,027	...	...	...
Grand Total, Works and Services ...	3,23,311	4,000	8,000	...	8,000	—3,31,311	...	—3,31,311	...	...	...
Stores Accounts.											
As per Schedule A	25,373	—3,000	13,000	—14,000	—1,000	+670	—25,043	—24,373	...	...	...
Total ...	3,48,684	+1,000	21,000	—14,000	7,000	—3,30,641	—25,043	—3,55,684	...	...	...
Deduct—Debits to the Indian books by credit to "Expenditure in England" for value of English stores, and other items charged off in England	4,22,238	20,000	...	...	...	...	...	...	...	...	...
Net—Indian Expenditure ...	—73,554	—19,900	21,000	—14,000	7,000	...	...	(b)—3,56,000	...	..	...

N B.—Figures in antique type denote minus or credit entries.

(a) Estimated Outlay by the East Indian Railway Rs.
(b) In round numbers .. .. .. 3,56,000.

CALCUTTA :
The 5th April 1892.

HARRY STUART,
Examiner of Accounts, Nalhati State Railway.

SCHEDULE A.

Abstract of Estimate for Stores for the Years 1891-92 *and* 1892-93.

Suspense Heads.	Actual balance at end of 1890-91.	Revised Estimate, 1891-92.					Probable balance at end of 1891-92.	Budget Estimate, 1892-93.					Probable balance at end of 1892-93.
		Debits.			Credits.	Net Debit or Credit.		*Debits.*			Credits.	Net Debit or Credit.	
		Cash.	Stores.	Total.				Cash.	Stores.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	**—518**	8,000	...	8,000	8,000	...	**—518**	518	...	518	...	+518	...
London Stores	**—28**	...	28	28	...	+28	...	...	...	...	...	...	...
Manufactures	5	...	...	...	5	—5	...	...	...	...	...	...	...
Workshops Manufactures ...	**—152**	5,000	2,000	7,000	7,000	...	**—152**	152	...	152	...	+152	...
Stores in Depots	26,066	...	8,977	8,977	10,000	—1,023	25,043	...	...	...	25,043	—25,043	...
Sales	...	...	5	5	5	...	...	...	...	...	...	...	...
Total ...	25,373	13,000	11,010	24,010	25,010	—1,000	24,373	670	...	670	25,043	—24,373	*Nil.*

N.B.—Figures in antique type denote minus or credit entries.

SCHEDULE B.

Budget Estimate of General Charges of the Railway for the Year 1892-93.

Blank.

SCHEDULE C.

Statement showing sum set aside for Expenditure in England during 1892-93.

Blank.

No. $\frac{53}{B\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT

Railway.

Calcutta, the 18th March 1892.

NALHATI STATE RAILWAY.

Capital Revised Estimate for 1891-92, with Budget Estimate for 1892-93.

Read again—

Public Works Department Resolution No $\frac{45}{B.\ O.}$ A.—R., dated 18th March 1891.

Read also—

Letter No. 89 R., dated 18th January 1892, from the Government of Bengal.

REVISED ESTIMATE, 1891-92.

RESOLUTION.—The Budget Estimate of the Nalhati State Railway was passed for a *net credit* of Rs. 19,000.

2. The Revised Estimate is submitted for Rs. 3,000. Allowing for some expenditure by the East Indian Railway Company in connection with the conversion of the line to the standard gauge, the Revised Estimate is passed by the Government of India for a net Indian outlay of Rs. 7,000.

BUDGET ESTIMATE, 1892-93.

3. The Nalhati State Railway will be taken over by the Government of India on the 1st April 1892, and from that date will be amalgamated with the East Indian Railway. The actual and estimated Capital outlay on the Nalhati State Railway to the end of 1891-92 must be transferred to the debit of the Capital account of the East Indian Railway in 1892-93. This expenditure is estimated at Rs. 3,55,684, and allowing for the transfer of this sum, the Budget Estimate of the Nalhati State Railway for 1892-93 is passed, in round figures, for a *net credit* of Rs. 3,56,000.

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1892.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance.

Ordered also, that a copy be forwarded to the Consulting Engineer for Railways, Calcutta, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

*10 copies to Simla and the remainder to Calcutta.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

G. I. C. P. O.—No. 1286 P. W. D.—19-3-92.—186.

No. $\frac{43}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 18th March 1892.

TIRHOOT STATE RAILWAY.

(*48.—State Railways—Construction*).

Capital Revised Estimate for 1891-92, with Budget Estimate for 1892-93.

Read again—

Public Works Department Resolution No. $\frac{103}{B.O.}$ A.—R., dated 23rd March 1891.

" " " " " $\frac{104}{B.O.}$ A.—R., " " " "

Read also—

Letter No. 321, dated 26th January 1892, from the Consulting Engineer for Railways, Lucknow.

Public Works Department Letter No. 114 A.—R., dated 29th January 1892, to the Consulting Engineer for Railways, Lucknow.

Letter No 689, dated 22nd February 1892, from the Consulting Engineer for Railways, Lucknow.

REVISED ESTIMATE, 1891-92.

RESOLUTION.—In Budget Orders a grant of Rs. 6,00,000 was assigned for outlay in India during 1891-92 on the Tirhoot State Railway, including the Kunwa Ghat Extension, and the Durbhunga-Bairagnia Branch. The grant was increased during the course of the year to Rs. 6,50,000.

2. The Revised Estimate of Indian outlay was at first submitted for Rs. 5,22,000, but, on a reference to the Consulting Engineer for Railways, Lucknow, it was subsequently reduced to Rs. 4,49,000, for which amount it is accepted by the Government of India.

3. The provision to be made in the estimate for 1891-92 for "Debits to the Indian books by credits to Expenditure in England, &c." is Rs. 16,900.

BUDGET ESTIMATE, 1892-93.

4. In Public Works Department letter No. 20A.—R., dated 7th January 1892, a provisional grant of Rs. 2,25,000 was allotted for Capital outlay on the Tirhoot State Railway during 1892-93.

5. The Budget Estimate is submitted for this amount, and is accepted.

6. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1892.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information.

Ordered also, that a copy of the above be forwarded to the Consulting Engineer for Railways, Lucknow, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. G. MACDONALD,

Offg. Depy. Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1266—19-3-92.—178.

INCORPORATED LOCAL FUNDS BUDGET ESTIMATE, 1892-93.

FILE F $\frac{1\text{-E}}{27}$

No. 291Bt., dated Fort William, the 22nd February 1892.

Memo. by—O. T. BARROW, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INCORPORATED LOCAL FUNDS BUDGET ESTIMATE, 1892-93.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance	27,84,596	26,57,087						26,57,087		21,49,087	21,49,087	
VI. Provincial rates	37,99,010	40,00,000	32,72,271	19,65,817	52,38,088	.....	1,00,000	38,50,000	40,31,131	39,00,000A	39,00,000	
XII. Interest ...	48,848	50,000	43,549	15,023	58,572	.....	1,000	49,000	44,302	49,000B	49,000	
XIII. Post office ...	12,950	15,000	4,740	10,222	14,962	.....	.....	15,000	19,670	15,000C	15,000	
XVII. Police—pounds	4,50,903	4,42,000	4,02,479	1,80,524	5,83,003	18,000	.....	4,60,000	4,56,702	4,60,000D	4,60,000	
XIX. Education ...	33,092	34,000	29,025	13,456	42,481	1,000	.....	35,000	34,972	35,000E	35,000	
XX. Medical ...	6,735	15,000	5,715	4,716	10,431	.....	6,000	9,000	9,265	9,000F	9,000	
XXI. Scientific and other minor departments	14,681	28,000	10,599	4,574	15,173	.....	10,000	18,000	14,491	18,000G	26,691	
XXV. Miscellaneous ..	1,89,900	2,24,000	1,53,320	79,010	2,32,330	.....	34,000	1,90,000	1,76,195	1,90,000H	1,85,000	
XXVI. Railways ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
XXX. Irrigation—minor works and navigation	10,227	3,000	9,622	3,717	13,339	10,000	.....	13,000	12,725	13,000L	13,000	
XXXII. Civil works ...	3,73,539	3,66,000	3,39,293	1,37,709	4,77,002	27,000	.....	3,90,000	3,93,080	3,93,000M	3,93,000	
Grant from Government ...	8,94,450	8,30,000	5,91,214	7,79,977	13,71,191	30,000	.....	8,79,000	7,76,860	8,60,000N	7,53,000	
Debt heads	18,58,411	19,35,000	.....	.....	.....	.....	22,000	19,13,000	3,43,135	19,13,000P	19,13,000	
Total ...	76,92,746	79,42,000	48,61,827	31,94,745	80,56,572	86,000	1,73,000	78,21,000	63,12,528	78,55,000	77,50,091	
						87,000						
GRAND TOTAL ...	1,04,77,342	1,05,99,087						1,04,78,087		1,00,04,087	98,99,178	

NOTE.—The actuals of the 12 months ended September 1891 are misleading, as the adjustments made during the last six months of 1890-91 included District Boards' amounts for 10 months, and the figures shown under the first six months of the current year include the actuals of five months only in the case of most District Boards.

A. The true actuals of 8+4 months are 39,40,000, and with reference to this and the actuals of the past four years, which were detailed below, I have adopted 39,00,000 for the Budget 1892-93—

	Rs.		Rs.
1887-88	38,22,000	1889-90	38,88,000
1888-89	37,98,000	1890-91	37,99,000

B. The true actuals of 8+4 months are 49,000 with reference to past actuals; the local estimates have been raised.

C. The local estimates have been reduced with reference to past actuals.

D. The actuals of 8+4 months are 4,71,000; the local estimates have been retained.

E. The actuals of 8+4 months are 38,000; the local estimates have been retained.

F. The actuals of 8+4 months are Rs. 9,000; the local estimates have been retained.

G. The actuals of 8+4 months are Rs. 19,000; the decrease compared with the budget of 1891-92 is due to a change in the method of adjustment introduced, under which the credit by Assam on account of deficit of the Inland Labour Transport Fund is treated as a reduction of charge and not added to receipts.

H. The actuals of 8+4 months are Rs. 1,92,000, and of 1890-91 Rs. 1,90,000; the local estimates have been raised to accord with these figures.

L. The actuals of 8+4 months are Rs. 12,000; the local estimates have been retained.

M. The actuals of 8+4 months are Rs. 3,92,000; the local estimates have been retained.

N. As advised by the Government of Bengal in letter No. 177, dated 7th December 1891.

P. Based on the average actuals of the past three years.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th September 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.	Remarks.
			Last six months of 1890-91.	First six months of 1891-92.	Totals.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Refunds and Drawbacks	265	5,000	172	64	236	.....	4,000	2,000	135	1,000†	600	
8. Provincial rates ...	19,566	20,000	13,078	7,806	20,884	.....	13,000	20,000	7,048	7,000‡	7,000	
13. Interest on ordinary debt	.....	.....	.....	493	493	20,000	.....	.....	4,240	20,000§	20,000	
15. Post office	3,59,389	3,70,000	1,81,395	1,82,836	3,64,231	.....	5,000	3,66,000	3,94,696	3,65,000‖	3,65,000	
18. General administration	2,75,646	2,85,000	A(1)2,48,859	81,866	3,30,725	11,000	.....	2,85,000	2,96,291	2,96,000*a*	2,96,289	
20. Police—Pounds ...	29,629	35,000	27,388	10,154	37,542	.....	4,000	31,000	37,684	31,000*b*	37,684	
22. Education	10,08,452	10,49,000	9,47,124	2,74,546	12,21,670	21,000	.....	10,70,000	10,91,199	10,70,000*c*	10,91,199	
24. Medical	58,921	91,000	53,924	22,928	76,852	5,000	.....	70,000	96,402	96,000*d*	96,403	
26. Scientific and other minor departments	16,836	29,000	4,642	11,930	16,572	.....	11,000	18,000	28,056	18,000*e*	27,440	
29. Superannuation allowances and pensions ...	16,515	5,000	16,191	11,546	27,737	13,000	.....	20,000	8,122	18,000*f*	8,604	
30. Stationery and Printing	47,885	50,000	44,989	18,897	63,886	3,000	.....	47,000	53,465	53,000*g*	53,576	
32. Miscellaneous	55,136	48,000	46,559	15,597	62,156	4,000	.....	50,000	52,170	52,000*h*	52,417	
33. Famine relief	1,617	20,000	(—) 8,552	.....	(—) 8,552	80,000	.....	12,000	1,71,583	1,00,000*j*	3,00,000	
41. Miscellaneous railway expenditure	171	.....	171	127	298	.....	.....	.....	.....	.....	.....	
43. Minor works and navigation	9,863	5,000	9,434	3,979	13,413	14,000	.....	8,000	19,452	19,000*k*	19,433	
45. Civil works	42,69,446	43,81,000	38,60,541	19,07,481	57,68,022	.....	3,39,000	45,75,000	40,28,713	40,42,000*l*	40,40,965	
Contribution to Government	.....	.....	.....	.....	.....	.....	.....	.....	12,529	.....*m*	.....	
Debt heads	16,50,918	17,53,000	.....	.....	.....	2,000	.....	17,55,000	3,27,275	17,55,000*n*	17,55,000	
Total ...	78,20,255	81,46,000	54,45,915	25,50,250	79,96,165	1,73,000	3,76,000	83,29,000	66,28,460	79,43,000	81,71,629	
						2,03,000						
Closing balance	26,57,087	24,53,087						21,49,087		20,61,087	17,27,549	
Grand Total ...	1,04,77,342	1,05,99,087						1,04,78,087		1,00,04,087	98,99,178	

† A round figure has been taken.
‡ Decreases estimated for chiefly in Lohardaga and Hazaribagh, due to expected completion of revaluation work by March 1892.
§ Districts of Dinajpur, Jalpaiguri. I have raised the estimate with reference to the loans sanctioned for Saran, Patna and Mymensingh.
‖ The actual expenditure in the past five years is as follows :—

	Rs.		Rs.
1887-88	3,56,000	1889-90	3,65,000
1888-89	3,64,060	1890-91	3,59,000

1891-92—9+3 months, Rs. 3,65,000. I have therefore reduced the local estimates to accord with actuals.

(*a*) The local estimates have been retained, as there is a tendency to an increase in charges under this head.

(*b*) The highest expenditure under this head since 1887-88 has been Rs. 31,000. The actuals of 8+4 months amount to only Rs. 31,000. I have therefore adopted this figure for the budget 1892-93.

(*c*) In view of the expenditure in the past five years, which has been as follows—

	Rs.		Rs.
1887-88	10,99,000	1889-90	10,05,000
1888-89	10,31,000	1890-91	10,08,000

8+4 months, Rs. 10,72,000. I have reduced the estimate to Rs. 10,70,000.

(*d*) The actual expenditure in the past five years is as follows—

	Rs.		Rs.
1887-88	9,000	1889-90	45,000
1888-89	26,000	1890-91	59,000

8+4 months Rs. 71,000, and in view of the steady increase in the charges I have retained the local estimate.

(*e*) *Vide* remark under the receipt head XXI scientific, &c.

(*f*) I have provisionally adopted Rs. 18,000, which is equal to the true actuals 8+4 months. Enquiry is being made as to the low estimate framed by the District Boards.

(*g*) Local estimates retained.

(*h*) The actuals of 8+4 months are only Rs. 40,000, but the charges fluctuate. Local estimates retained.

(*j*) *Vide* this office letter No. 1287Bt., dated 18th February 1892. Provision should perhaps be transferred to 45 Civil Works.

(*k*) Estimated for in the districts of Noakhali, Tippera, Pabna, 24-Parganas and Rajshahi.

(*l*) The local estimates have been provisionally retained pending Government orders, but the outlay provided for is considerably below the actuals of 1889-90, 1890-91 and of the 8+4 months of the current year, as shown below—

	Rs.		Rs.
1889-90	42,38,000	1890-91	42,70,000

1891-92, 8+4 months, Rs. 45,84,000.

(*m*) Provision for the charge has been included under the preceding head.

(*n*) Based on the average actuals of the past three years.

A(1) The true actuals of 8+4 months are only Rs. 2,48,000, but there is a reason for this low figure, as only half the ordinary adjustment for percentage of establishments was made in the last four months of last year

INCORPORATED LOCAL FUNDS.—*continued.*

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Account-ant-General.	Passed by Government.	REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1885.										
Opening balance	24,97,422	23,39,673				23,39,673		18,21,673	18,21,673	
VI.—Provincial Rates.										
Rates and cesses on lands—										
Cess on lands	32,65,566	34,57,000	29,81,708	10,36,906	40,18,614		34,95,071			
Do. on mines, railways, &c.	20,025		12,735	53	12,158		16,583			
Suspense	.....	.....	.....	6,82,031	6,82,031		.....			
	32,85,591	34,57,000	29,94,443	17,18,990	47,13,433	33,36,000	35,11,654	33,88,000	33,88,000	
XII.—Interest.										
Interest on Government Securities—										
Education Department	4		4	.....	4		4			
Medical ditto	565		545	.....	545		689			
Famine Relief Trust Fund	1,016		1,016	711	1,727		1,016			
Miscellaneous—										
Interest on arrear collections of road cess ...	46,798		41,666	14,094	55,760		41,918			
	48,383	49,000	43,231	14,805	58,036	49,000	43,627	48,000	48,000	
XVII.—Police.										
Fees, fines and forfeitures—										
Pounds under Act I of 1871—										
Fines on stray cattle ...	29,509			16,350			35,934			
Rents of pounds farmed out	3,82,369			1,49,040			3,80,179			
Proceeds of unclaimed stray cattle	38,572			14,786			39,329			
Miscellaneous	453			348			1,260			
	4,50,903	4,42,000	4,02,479	1,80,524	5,83,003	4,60,000	4,56,702	4,60,000	4,60,000	
XIX.—Education.										
School fees of Board's schools—General—										
Middle English schools	23,211			1,032			3,422			
Middle vernacular schools	.....			7,417			21,064			
Primary schools ...	79			42			99			
Other do. ...	.....			.....			.....			
School fees of Board's schools—Special—										
Technical schools ...	160			75			450			
Special schools ...	.....			.....			.....			
Contributions—										
From private persons and associations ...	7,285			2,142			8,139			
From municipalities ...	.....			.....			.....			
Income from endowments—										
Rent of lands and houses	.....			.....			.....			
Miscellaneous—										
Sale of books	2			16			15			
Scholarship examination fees	552			96			825			
Transfer fees	13			46			79			
Miscellaneous	1,790			2,590			879			
	33,092	34,000	29,025	13,456	42,481	35,000	34,972	35,000	35,000	
XX.—Medical.										
Hospital receipts—										
Receipts from paying patients	.....			.....			.....			
Sale proceeds of medicines and medical stores	1			.....			.....			
Income from endowments—										
Rent of lands and houses	.....			.....			.....			
Contributions—										
From municipalities ...	54			.....			640			
From private persons ...	6,423			4,649			8,582			
Miscellaneous—										
Sanitary fees and fines	.....			.....			.....			
Other receipts ...	257			67			43			
	6,735	15,000	5,715	4,716	10,431	9,000	9,265	9,000	9,000	
XXI.—Scientific and other Minor Departments.										
Veterinary receipts—										
Sale proceeds of foals ...	.....			.....	.....		.....			
Miscellaneous	.....			.....	.....		.....			
Receipts on account of experimental cultivation—										
Receipts on account of public exhibitions and fair	1,425			56	.....		2,291		2,291	
	1,425	.....	1,425	56	1,481	2,000	2,291	4,000	2,291	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS OF ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Account-ant-General.	Passed by Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT [illegible] (B.C.) OF 1885.										
Refunds and Drawbacks.										
1.—Refunds	.....	4,000	.....	.....	.....	1,000	.....	400		
13.—*Interest on Ordinary Debts—*										
Interest on temporary loans—										
Interest on loans—										
On account of last year				493	493		3,600			
On account of current year				.....	.....		640			
			...	493	493	.....	4,240	20,000	20,000	
18.—*General Administration—*										
General establishment of local funds—										
Office establishment ...	1,55,702		1,36,419	62,686	1,99,105		1,66,092			
Office contingencies ..	28,483		25,235	10,910	36,145		30,125			
Travelling allowances of members	16,527		15,095	5,141	20,236		21,742			
Payment of establishments for offices of Account, Control and Audit*	65,963		65,963	168	66,131		69,330			
	2,86,675	2,76,000	2,42,712	78,905	3,21,617	2,76,000	2,87,289	2,87,000	2,87,289	
20.—*Police.*										
Cattle-pound charges—										
Establishment	18,948	21,000	17,276	7,465	24,741		25,038			
Contingencies	3,278	4,000	3,053	1,455	4,508		4,740			
Police Refunds	68	.....	68	.....	68		... ..			
Construction and repairs of sheds	5,195	10,000	5,133	956	6,089		6,971			
Refunds (of cattle-pound collections)	2,140	.....	1,858	278	2,136		935			
	29,629	35,000	27,388	10,154	37,542	31,000	37,684	31,000	37,6[illegible]	
22.—*Education.*										
Inspection—										
Sub-Inspectors	1,08,706		96,367	51,235	1,47,602		1,03,159			
Education clerks	... ..		.... .	.....	.... .		700			
Servants	1,008		974	510	1,484		72			
Subordinate Inspecting Agencies	75,070		67,290	25,747	93,037		68,835			
Travelling allowances ...	46,785		42,715	16,240	58,955		56,152			
Office expenses	} 7,403		6,707	3,494	10,201		{ 6,859			
Miscellaneous							1,713			
Purchase and repair of furniture	267		243	11	254		560			
Schools—General—										
Schools under direct management—										
Middle English—										
Masters	11,521		10,201	3,678	13,879		14,385			
Servants	1410		357	132	489		499			
Contingencies	435		405	62	467		346			
Middle vernacular—										
Masters	56,015		50,870	22,100	72,970		56,433			
Servants	1,691		1,491	552	2,043		4,473			
Contingencies	3,273		2,864	788	3,652		3,301			
Primary Schools—										
Masters	1,060		1,034	518	1,552		1,169			
Servants	.....		.....	.....	.... .		96			
Contingencies	627		459	24	483		235			
Schools—Special—										
Technical schools—										
Masters	3,363		3,207	3,256	6,463		6,900			
Servants	314		292	79	371		4,202			
Contingencies	1,598		1,568	431	1,999		3,828			
Schools aided under the Grant-in-aid Rules—										
Middle English schools	1,16,064		1,06,920	40,003	1,46,923		1,26,927			
Middle vernacular schools	67,380		61,211	26,816	88,077		72,404			
Primary schools	22,218		21,806	1,333	23,139		432			
Other schools	1,304		1,119	544	1,663		1,080			
Special grants for building, furniture, &c. ...	1,391		735	253	988		2,867			
Primary schools aided under other rules—										
Stipends in boys' schools	1,68,168		1,63,020	30,371	1,93,391		1,73,795			
Rewards in boys' schools	2,47,522		2,43,740	30,676	2,74,416		2,70,077			
Girls' schools	24,409		24,204	3,325	27,529		31,896			
Prizes	13,913		13,491	2,451	15,942		16,255			
Stipends of primary school teachers under instruction in training schools	6,307		5,785	1,231	7,016		4,006			
Cost of lower primary scholarship examination	9,310		8,544	1,723	10,267		10,728			
Special schools for Muhammedan students ...							500			
Scholarships—										
In Professional colleges—										
Engineering	351		351	212	563		1,204			

* Of this ⅞ comes under miscellaneous—miscellaneous—on Accountant-General's books and ⅛ under miscellaneous fees for Government audits.

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Account-ant-General.	Passed by Government.	REMARKS.
RECEIPTS.—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1886. —*concluded.*										
XXV.—Miscellaneous.										
Sale of old stores and materials	4,354		4,166	2,760	6,925		3,435			
Rents—										
Rent of lands	5,517			3,430			8,072			
Staging bungalow fees	9,852			2,907			8,356			
Serai fees	85	4,000	13,962	94	20,445		76			
Rent of marginal lands of local canals ...	18			23			20			
Miscellaneous fees, fines, and forfeitures—										
Fees, fines, and forfeitures	72,475	73,800	64,253	18,070	82,325		42,730			
Miscellaneous—										
Recoveries for collection of Road Cess							79,040			
Sale proceeds of trees, &c.	70,806	1,19,000	63,092	41,862	1,04,954		24,661			
Miscellaneous							2,061			
	1,69,107	1,96,800	1,45,492	69,155	2,14,647	1,69,000	1,69,959	1,70,000	1,70,000	
XXVI.—Railways.										
Gross receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....	
XXX—Irrigation—Minor Works and Navigation.										
Local canal receipts ...	10,227	3,000	9,622	3,717	13,339	13,000	12,725	13,000	13,000	
XXXII.—Civil Works.										
In charge of Civil Officers—										
Ferries—										
Ferry tolls	3,41,346			1,20,305			3,72,555			
Road tolls	.....			.....			70			
Fines	84			135			495			
Sale proceeds of old boats, &c.	877			485			544			
Rent of buildings and lands	709			248			1,359			
Sale of buildings ...	32			42			.....			
Contributions from private persons	24,466			12,702			5,722			
Miscellaneous	.....			389			635			
Contributions from municipalities	6,025			3,403			11,700			
	3,73,539	3,66,000	3,39,293	1,37,709	4,77,002	3,90,000	3,93,080	3,93,000	3,93,000	
Allotment from Provincial to Local—	8,13,164	7,70,500	5,85,415	7,06,680	12,92,095	8,06,000	7,05,244	7,93,500	6,85,500	
Transfers between Local and Local—	.....	.....	.....	.....	.....	.....	.....	.....		
Debt—										
Temporary loans ...	1,05,000	.....					55,000			
Advances—	16,66,297	19,31,000					1,30,285			
Deposits							1,52,750			
	17,73,297	19,31,000				19,08,000	3,38,035	19,08,000	19,08,000	
Total ...	69,65,463	72,64,300	45,56,140	28,40,808	74,05,948	71,77,000	56,77,554	72,21,500	71,11,791	
GRAND TOTAL ...	94,62,885	96,03,973				95,16,673		90,43,173	89,33,464	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1885 —*continued.*										
22.—Education—*continued.*										
Scholarships—*continued.*										
In primary schools—										
Lower primary	432		432	3,823	4,255		30,786			
Miscellaneous—	8,107		7,652	2,768	10,420		12,935			
Refunds	1,070		1,070	160	1,230		560			
Total ...	10,08,452	10,49,000	9,47,124	2,74,546	12,21,670	10,70,000	10,91,199	10,70,000	10,91,199	
24.—*Medical.*										
Hospitals and dispensaries—										
Grant-in-aid to dispensaries	.....		—705	.....	—705		675			
Assistant Surgeons ...	1,322		1,322	.....	1,322		1,860			
Civil Hospital Assistants	9,351		8,383	4,847	13,230		16,507			
Compounders and dressers	2,538		2,328	1,357	3,685		4,240			
Servants	2,859		2,528	1,490	4,018		5,502			
Medical stores	6,031		5,849	1,470	7,319		6,623			
Cost of country medicines	1,195		1,142	507	1,649		2,062			
Petty construction and repairs	3,676		3,494	654	4,148		2,097			
Diet of patients	1,041		975	316	1,291		1,344			
Office expenses	174		174	.....	174		.....			
Purchase and repair of furniture	2,077		1,926	138	2,064		570			
Europe medicines ...	.....		.....	.....	.....		60			
Miscellaneous	15,120		13,972	7,026	20,998		21,781			
Contribution to Municipalities	5,459		5,459	1,888	7,347		4,351			
Sanitation and vaccination—										
Vaccine establishment and charges—										
Vaccinators	934		916	36	952		90			
Miscellaneous charges...	856		856	56	912		8,830			
Sanitation charges—										
Conservancy of towns and villages	3,797		3,777	1,927	5,704		2,600			
Scavenging establishment and charges ...	590		590	195	785		13,450			
Medical schools and colleges—										
Colleges—										
Scholarships and stipends	170		150	.....	150		480			
Schools—										
Scolarships and stipends	181		181	10	191		1,396			
Refunds	.....		.....	.....	.....		240			
	57,369	90,000	53,317	21,917	75,234	68,000	94,758	94,355	94,758	
26.—*Scientific and other Minor Departments.*										
Experimental cultivation ...	225	.....	.....	.....	.....		.....			
Public Exhibitions and fairs	3,441	5,000	3,618	332	3,950		5,070			
Bull and stallion charges ...							270			
Census—										
Refunds	.....	.....	.....	.....	.....		.....			
	3,666	5,000	3,618	332	3,950	4,000	5,340	5,700	5,340	
29.—*Superannuation Allowances and Pensions.*										
Pensions	14,133		14,074	11,208	25,282		7,004			
Gratuities...	1,468		1,468	.....	1,468		600			
	15,601	4,200	15,542	11,208	26,750	19,500	7,604	17,000	7,604	
30.—*Stationery and Printing.*										
Stationery purchased in this country	18,403		17,648	6,755	24,403		21,137			
Printing at private presses	27,184		25,573	11,392	36,965		29,600			
Lithography	891		807	60	867		339			
	46,478	48,000	44,028	18,207	62,235	45,000	51,076	50,500	51,076	
32.—*Miscellaneous.*										
Donations for charitable purposes—							2,300			
Rewards for the destruction of wild animals—										
Destruction of wild animals including dogs...	869	4,000	704	95	799		825			
Destruction of venomous snakes	2	.....	1	1	2		400			

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1885. —*contd.*										
32—*Miscellaneous*—contd.										
Petty establishments—										
Staging bungalows and serais—										
Establishment and contingencies	9,960	16,500	8,623	3,733	12,356		11,294			
Petty construction and repairs	6,785		6,699	1,896	8,595		10,931			
Purchase and repair of furniture ..	2,168		2,119	280	2,399		1,380			
Other miscellaneous charges	1,662		992	248	1,240		2,315			
Miscellaneous and unforeseen charges—										
Miscellaneous	19,850	22,500	19,301	5,287	24,588		16,897			
Refunds	10,013		5,131	2,972	8,103		1,075			
	50,649	43,000	43,570	14,512	58,082	45,000	47,417	47,000	47,417	
33.—*Famine Relief.*										
Charitable relief	1,903		1,903	.....	1,903		30,941			
Public Works	−333		−10,445	.....	−10,445		1,35,392			
Miscellaneous	47		−10	.....	−10		5,250			
	1,617	20,000	−8,552	.....	−8,552	12,000	1,71,583	1,00,000	3,00,000	
41.—*Miscellaneous Railway Expenditure.*										
Refunds	171	.....	171	127	298	.....	.....	.....		
43.—*Minor Works and Navigation.*										
Local canal charges—										
Establishment and contingencies	9,863		9,434	3,979	13,413		19,452			
Refunds	.....		.....	.....	.....		.....			
	9,863	5,000	9,434	3,979	13,413	8,000	19,452	19,000	19,452	
45.—*Civil Works.*										
Ferries—										
Establishment	11,419		10,526	3,566	14,092		11,000			
Contingencies	22,374		21,446	5,621	27,067		21,307			
Petty construction and repairs	11,320		9,599	3,374	12,973		10,842			
Refunds	10,956		9,756	616	10,372		2,568			
Contribution to municipalities	650		650	.....	650		.....			
Original works—										
Civil buildings	1,20,657		1,19,207	12,503	1,31,710		24,471			
Communications ...	10,56,557		9,47,821	3,91,794	13,39,615		10,39,745			
Miscellaneous public improvements ...	8,823		7,767	2,379	10,146		6,350			
Repairs—										
Civil buildings	8,840		8,763	1,597	10,360		7,555			
Communications .	21,13,429		19,74,332	5,57,310	25,31,642		19,76,712			
Miscellaneous public improvements ...	13,425		10,422	3,284	13,706		9,025			
Establishment—										
District Engineer ..	2,33,862		2,02,023	89,641	2,91,664		2,30,145			
Overseers and Sub-overseers	1,49,467		1,30,794	56,100	1,86,894		1,51,100			
Accountants, clerks and servants ...	81,847		71,926	33,227	1,05,153		89,052			
Privilege leave allowance	...		...	.....	.....		100			
Travelling allowances ...	87,677		77,421	35,758	1,13,179		1,01,088			
Office contingencies ...	13,061		11,937	4,204	16,141		12,273			
Tools and plant ...	29,518		24,634	8,034	32,668		24,943			
Water-supply and water-works—										
New tanks and wells ...	26,034		22,127	6,528	28,655		46,350			
Existing sources of supply repaired or otherwise improved ..	9,195		7,732	306	8,038		17,900			
Establishments to guard sources of drinking water supply	1,073		1,073	371	1,444		.....			
Drainage works	.....		.....	288	288		12,750			
Refunds	50,398		33,221	2,631	35,852		500			
Suspense	.....		.....	6,10,382	6,10,382		.....			
	40,60,582	41,50,000	37,03,177	18,29,514	55,32,691	42,65,000	37,96,436	37,97,500	37,96,436	
Contributions—										
To municipalities ...	.....		.....	.....	.....		1,100			
To Provincial	.....		.....	.....	.....		7,094			
To local railways ...	.....		.....	.....	.....		4,000			
To other Boards ...	.....		.....	.....	.....		335			
Total ...	.....	.....	.....	.....	.....	.....	12,529	12,500	12,529	
								38,10,000	38,08,965	
Debt—										
Temporary loan	.....		.....	.....	.....		41,825			
Advances	+1,153	17,40,000	.....	.....	.....	17,51,000	1,43,400			
Deposits	15,71,307						1,39,450			
	15,72,460	17,40,000	.....	.....	.....	17,51,000	3,24,675	17,51,000	17,51,000	
Total expenditure ...	71,23,212	74,78,200	50,81,529	22,63,894	73,45,423	76,95,000	59,51,282	73,02,955	75,21,784	
Closing balance ...	23,39,673	21,25,773				18,21,673		17,40,218	14,11,680	
GRAND TOTAL ...	94,62,885	96,03,973				95,16,673		90,43,173	89,33,464	

INCORPORATED LOCAL FUNDS—*continued.*

INCORPORATED LOCAL FUNDS—*continued.*

HEADS OF ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD FUND UNDER ACT IX (B.C.) OF 1880.										
Opening balance	85,183	83,912				83,912		66,912	66,912	
VI.—Provincial Rates.										
Cess on lands	1,40,390	1,45,000	1,14,160	29,619	1,43,779		1,60,421			
Cess on mines, railways, &c.	8,255	14,000	7,322	209	7,531		7,138			
Suspense	.... .	....	.... .	4,224	4,224		.....			
	1,48,645	1,59,000	1,21,482	34,052	1,55,534	1,48,000	1,67,562	1,60,000	1,60,000	
XII.—Interest.										
Interest on Road Cess Collections— Interest on arrear cess recovered	465	1,000	318	218	536	.....	675	1,000	1,000	
XXV.—Miscellaneous.										
Fees, fines and forfeitures of Road Cess	9,803	9,000	5,087	1,995	7,082		2,905			
Rents of serais and staging bungalows	2,582	4,000	2,582	909	3,491		2,359			
Miscellaneous Receipts of Road Cess	67	10,000	25	4,225	4,250		52			
	12,452	23,000	7,694	7,129	14,823	13,000	5,316	12,000	12,000	
XXXII.—Civil Works.										
Ferry tolls	.....	..	.....	.....	.....	.....	.....	.....	..	
Contribution from Provincial to Local.										
Grants from Government ...	11,734	5,500	2,575	1,886	4,461	2,000	7,016	7,500	7,500	
Debt Heads.										
Suspense Account	54,252	3,000	.....	....	.....	2,000	2,100	2,000	2,000	
Total ...	2,27,548	1,91,500	1,32,069	43,285	1,75,354	1,65,000	1,83,269	1,82,500	1,82,500	
GRAND TOTAL ...	3,12,731	2,75,412				2,48,912		2,49,412	2,49,412	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Account-ant-General.	Passed by Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD FUND UNDER ACT IX (B.C.) OF 1880.										
1.—*Refunds and drawbacks.*										
Refunds	27	.....	27	39	66	.....	100	100	100	
8.—*Provincial rates.*										
Establishment for cess collections	18,034		13,078	7,806	20,884		6,462			
Contingencies	1,532		.....	.....	.....		586			
	19,566	20,000	13,078	7,806	20,884	20,000	7,048	7,000	7,000	
18.—*General Administration.*										
Establishment of Committee's office	4,800		3,165	2,242	5,407		4,215			
Contingencies							720			
Percentage for treasury establishment	2,593		1,927	.....	1,927		2,267			
	7,393	7,000	5,092	2,242	7,334	7,000	7,202	7,000	7,000	
30.—*Stationery and Printing.*										
Stationery and printing ...	1,012	1,000	814	546	1,360	1,000	1,029	1,000	1,000	
32.—*Miscellaneous.*										
Staging bungalows—Establishment	380	300	252	143	395		354			
Contingencies							57			
Petty construction and repairs	2,634	2,000	1,491	346	1,837		2,100			
Miscellaneous	207	500	154	134	288		300			
	3,221	3,000	1,897	623	2,520	3,000	2,811	3,000	3,000	
45.—*Civil Works.*										
Original works	18,144		12,229	297	12,526		28,817			
Repairs	1,03,717		79,587	23,589	1,03,176		1,02,738			
Establishment	24,720		16,495	10,046	26,541		26,928			
Tools and plant	778		510	255	765		1,720			
Suspense	.....		.....	18,975	18,975					
Ferry tolls—										
Establishment	.....		.....	.....	.....		50			
Contingencies	.....		.....	.....	.....					
	1,47,359	1,60,000	1,08,821	53,162	1,61,983	1,48,000	1,60,253	1,60,000	1,60,000	
Contribution to Provincial Government.										
Grant from the fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Debt Heads.										
Suspense account	50,241	3,000	.....	.....	.....	3,000	2,600	3,000	3,000	
Total ...	2,28,819	1,94,000	1,29,729	64,418	1,94,147	1,82,000	1,81,043	1,81,100	1,81,100	
Closing balance ...	83,912	81,412				66,912		68,312	68,312	
GRAND TOTAL ...	3,12,731	2,75,412				2,48,912		2,49,412	2,49,412	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS DEPARTMENT RESOLU- No. 1009, DATED THE 23RD FEBRUARY 1872.										
Opening balance	28,885	45,310				45,310		63,810	63,810	
VI.—Provincial Rates.										
Cess on lands	3,705		3,705	.....	3,705		4,706			
Cess on mines, railways, &c.	40		20	19	39		45			
Suspense	.....		.....	1,442	1,442		.....			
	3,745	4,000	3,725	1,461	5,186	4,000	4,751	5,000	5,000	
XII.—Interest.										
Interest on road cess collections—										
Interest on arrear cess recovered	.....	.....	.....	.....	.....	.....	.....	.....	.....	
XXV.—Miscellaneous.										
Miscellaneous fees and fines—										
Fees, fines and forfeitures of road cess	2	200	119	.....	119		100			
Rents of serais and staging bungalows	408	1,000	408	78	486		520			
Miscellaneous.										
Miscellaneous receipts of road cess	7,931	3,000	155	2,648	2,493		300			
	8,341	4,200	134	2,726	2,860	8,000	920	8,000	3,000	
XXXII.—Civil Works.										
Ferry tolls	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Contribution from Provincial to Local.										
Grants from Government ...	66,328	54,000	.....	71,411	71,411	71,000	64,000	59,000	59,000	
Debt Heads.										
Suspense account	30,774	1,000	.....	.....	.....	3,000	3,000	3,000	3,000	
Total ...	1,09,188	63,200	3,859	75,598	79,457	86,000	72,671	75,000	70,000	
GRAND TOTAL ...	1,38,073	1,08,510				1,31,310		1,38,810	1,33,810	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS DEPARTMENT RESOLUTION No. 1009, DATED THE 23RD FEBRUARY 1872.										
1.—*Refunds and Drawbacks.*										
Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	
18.—*General Administration.*										
Establishment of Committee's office	1,578		1,055	719	1,774		1,392			
Contingencies							340			
Percentage for Treasury Establishment	.....		.....	.....	.....		68			
	1,578	2,000	1,055	719	1,774	2,000	1,800	2,000	2,000	
30—*Stationery and Printing.*										
Stationery and Printing ...	286	500	117	144	261	500	405	445	445	
32.—*Miscellaneous.*										
Staging bungalows—Establishment	725	400	564	244	808		612			
Contingencies		200					330			
Petty construction and repairs	236	400	231	203	434		1,000			
Miscellaneous	305	1,000	297	15	312		.....			
	1,266	2,000	1,092	462	1,554	2,000	1,942	2,000	2,000	
45.—*Civil Works.*										
Original works	9,873		7,087	3,099	10,186		16,677			
Repairs	34,540		29,145	8,971	38,116		36,355			
Establishment	15,926		11,228	6,114	17,342		17,777			
Tools and plant	1,166		1,083	475	1,558		1,215			
Suspense	.....		.....	6,146	6,146		.....			
	61,505	71,000	48,543	24,805	73,348	62,000	72,024	72,000	72,000	
Debt Heads.										
Suspense account	28,128	1,000	.....	.....	.....	1,000	.....	1,000	1,000	
Total ...	92,763	76,500	50,807	26,130	76,937	67,500	76,171	77,445	77,445	
Closing balance ...	45,310	32,010				63,810		61,365	56,365	
GRAND TOTAL ...	1,38,073	1,08,510				1,31,310		1,38,810	1,33,810	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT POST FUND.										
Opening balance	1,73,106	1,88,192				1,88,192		1,96,692	1,96,692	
VI.—Provincial Rates.										
TAXES, RATES AND CESSES.										
Cess on Lands.										
Amount levied from zemindars under Act VIII (B.C.) of 1862							3,28,617			
Double assessment under section IX of Act VIII (B.C.) of 1862							18,547			
	3,61,029	3,80,000	1,52,621	2,11,314	3,63,935	3,62,000	3,47,164	3,47,000	3,47,000	
XIII.—Post office.										
SUNDRY RECEIPTS.										
Mourbhunj post services ...	2,586			.....			.....			
Peons' fees for serving processes	3,719			2,692			13,696			
Sale proceeds of old materials of runners' huts ...	.....			3,237			29			
Other receipts	4,978						2,847			
Khondmaul dák services ...	.....			.....			820			
Gurzat Mahal dák services	1,667			4,293			2,278			
	12,950	15,000	4,740	10,222	14,962	15,000	19,670	15,000	15,000	
Contribution from Provincial to Local.										
Grant from Government ...	1,728	.....	1,728	.....	1,728	.....	.....	.....	.....	
Debt account	88	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	3,75,795	3,95,000	1,59,089	2,21,536	3,80,625	3,77,000	3,66,834	3,62,000	3,62,000	
GRAND TOTAL ...	5,48,901	5,83,192				5,65,192		5,58,692	5,58,692	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS OF ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
DISTRICT POST FUND.										
1.—*Refunds and Drawbacks.*										
Refunds	238	1,000	145	25	170	1,000	35	500	500	
15.—*Post Office.*										
Establishment—Clerks		29,252					27,780	27,900	27,900	
Moiety pay of clerk for Superintendent and Inspector of Post Offices ...	1,11,105	.....	55,138	57,095	1,12,233		1,554	1,554	1,554	
Sub-Postmasters		42,740					43,820	43,820	43,820	
Overseers		37,524					37,404	37,404	37,404	
Establishment allowance to Commissioner's Office ...							60	60	60	
Servants, dâk-runners, and others	1,85,296	1,86,738	92,741	90,671	1,83,412		1,87,656	1,87,656	1,87,656	
Temporary establishment...	1,499	900	1,223	432	1,655		950	950	950	
Establishment allowance for Postmaster-General's Office							2,440	2,440	2,440	
Establishment allowance for Deputy Postmaster-General's Office	3,661	3,964	467	2,660	3,127		1,530	1,530	1,530	
Percentage for treasury establishments	1,727	3,780	1,493	1,816	3,219		3,755	3,755	3,755	
Privilege leave allowance ...	.....	5,748	.....	.....	.....		5,860	5,860	5,860	
		3,10,646						3,12,929	3,12,929	
Deduct.—Probable savings		21,479						29,214	29,214	
	3,03,288	2,89,167	1,50,972	1,52,674	3,03,646		3,12,809	2,83,715	2,83,715	
Allowances.										
Travelling allowances ...	1,012	954	335	1,575	1,910		909	909	909	
House allowance	.....	.....	.....	.....	.....		240	240	240	
Allowance to clerks and gurus for Post Fund duties	.....	3,262	.....	.....	.....		3,462	3,462	3,462	
Gurzat Mahal dâk services...	3,938	3,020	1,110	2,140	3,250		3,020	3,020	3,020	
Mourbhunj post services ...	410	2,574					2,574	2,574	2,574	
Supplies and Services.										
Boat allowance	18,631	23,236	11,202	7,655	18,857		22,896	22,896	22,896	
Carrying dâks to officers in camp	.....	6,308	.....	.....	.....		6,356	6,356	6,356	
Petty construction and repairs of dâk huts ...	4,815	9,638	1,750	4,028	5,778		9,518	9,518	9,518	
Talabana and process fees to be paid by court-fee stamps	.....	15,340	.....	.....	.....		15,451	15,451	15,451	
Contingent Charges.										
Rents, rates and taxes ...	799	743	412	455	867		964	964	964	
Stationery charges		8,236					8,488	8,488	8,488	
Miscellaneous	26,496	7,220	15,614	14,309	29,923		7,102	7,100	7,100	
Postage charges		302					307	307	307	
Total ...	3,59,389	3,70,000	1,81,395	1,82,836	3,64,231	3,66,000	3,94,096	3,65,000	3,65,000	
29.—*Superannuation Allowances and Pensions.*										
Pensions and Gratuities chargeable to the Fund—Pensions	914		649	338	987		318			
Gratuities	.....		.....	.....	.....		200			
	914	800	649	338	987	1,000	518	1,000	1,000	
30.—*Stationery and Printing—*										
Printing at Private Presses	79	500	.....	.....	.....	500	955	1,000	1,000	
Debt Heads.										
Permanent advance ...	89	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	3,60,709	3,72,300	1,82,189	1,83,199	3,65,388	3,68,500	3,95,604	3,67,500	3,67,500	
Closing balance ...	1,88,192	2,10,892				1,96,692		1,91,192	1,91,192	
GRAND TOTAL ...	5,48,901	5,83,192				5,65,192		5,58,692	5,58,692	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.	REMARKS.
			Last six months of 1890-91.	First six months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Account-ant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.										
INLAND LABOUR TRANSPORT FUND UNDER ACT I OF 1882.										
Opening balance	.....	.....	.....	.....	.....	.....	.....	.....	.....	
XXI.—Scientific and other Minor Departments.										
Miscellaneous Receipts.										
Contractors' and sub-contractors' license fees under section 13	500	550	300	200	500		500	500	500	
Recruiters' license fees under section 24	800	1,000	432	224	656		700	700	700	
Registration fees under sections 35 and 68	10,940	8,000	8,026	3,461	11,487		10,000	10,000	10,000	
Fees for licenses of emigrant vessels under section 90 ...	1,016	500	416	616	1,032		1,000	1,000	1,000	
Rates under section 109 ...	.....	.....	.....	.....	.....		.....	.....	.....	
Fines	.....	50	.....	.....	.....		.....	.....	.....	
Miscellaneous	.....	17,900	.....	17	17		.....	1,800	11,600	
Total ...	13,256	28,000	9,174	4,518	13,692	16,000	12,200	14,000	23,800	
Contribution from Provincial to Local.										
Grant from Government ...	1,496	.....	1,496	.....	1,496	.....	.....	.....	.....	
GRAND TOTAL ...	14,752	28,000	10,670	4,518	15,188	16,000	12,200	14,000	23,800	

INCORPORATED LOCAL FUNDS—*concluded.*

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1891. Last six months of 1890-91.	First six months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Account-ant-General.	Passed by Government.	REMARKS
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INLAND LABOUR TRANSPORT FUND UNDER ACT I OF 1882.										
24.—*Medical.*										
Hospitals and Dispensaries										
Establishment.										
Assistant Surgeon							600	600	600	
Civil Hospital Assistants ...	1,443	1,000	591	957	1,548		900	900	900	
Compounders and Dressers							.....	.....	..	
Vaccinators							.....	.....	.....	
Allowances.										
Travelling Allowance ...	.....	.....	.....	2	2		.....	.....	.....	
Supplies and Services.										
Diet of patients	.....	.....	.....	.....	.....		50	50	50	
Cost of medical stores ...	12	.....	.....	.....	.....		.....	.....	.....	
Returning invalid coolies ...	.....	.....	.....	.....	.....		30	30	30	
Bazar medicines	2	.....	.....	23	23		.....	.....	.....	
Petty construction and repairs	.....	.....	.....	.....	.....		50	50	50	
Contingent Charges.										
Postage charges	.....	.....	.....	.....	.....		5	5	5	
Other contingencies ...	95	.....	16	29	45		9	10	10	
Total ...	1,552	1,000	607	1,011	1,618	2,000	1,644	1,645	1,645	
26.—*Scientific and other Minor departments.*										
Refunds	.....	.....	.....	.....	...		.....	.....	...	
Salaries.										
Protector of Emigants ..		6,720					6,720		6,720	
Embarkation Agent... ..	736	2,400	(—)5,165	6,609	1,444		2,400	521	1,200	
Medical Inspectors		2,400					2,400		2,400	
Personal Assistant	2,240	2,240	1,120	373	1,493		2,240	2,240	2,240	
Establishments.										
Two-fifth salary of Protector of emigrants' establishments	4,603	4,485	2,226	2,256	4,482		4,485	4,485	4,485	
Clerks										
Servants	111	352	66	45	111		352	352	352	
Percentage for Treasury establishments	253	244	253	.....	253		239	239	239	
Allowances.										
Travelling allowances ...	1,138	1,180	567	567	1,134		700	700	700	
Fees to medical examiners .	558	607	244	385	629		850	850	850	
Allowance to clerks for coolie registration	1,174	842	825	597	1,422		789	789	789	
Supplies and Services.										
Petty construction and repairs	100	32	35	48	83		32	32	32	
Contingencies.										
Rents, rates and taxes ...	692	682	346	323	669		682	682	682	
Postage charges	86	196	33	32	65		196	196	196	
Other contingencies	1,479	1,620	474	363	837		631	1,216	1,216	
Total ...	13,170	24,000	1,024	11,598	12,622	14,000	22,716	12,300	22,140	
30.—*Stationery and Printing.*										
Printing at private presses	30	.....	30	.....	30	.....	... ..	55	55	
32.—*Miscellaneous.*										
Municipal rates and taxes...	.....	.....	.....	... ..	.....	.....	.....	.....	.....	
Total ...	14,752	25,000	1,661	12,609	14,270	16,000	24,360	14,000	23,800	
Closing balance	.....	3,000				.....		... ..	..	
GRAND TOTAL ...	14,752	28,000				16,000		14,000	23,800	

H. P.—Reg. No. 8832C—263—31-3-92.

[FILE F $\frac{1\text{-E}}{27}$]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 29TH MARCH 1892.

RESOLUTION—No. 1321F.

READ—

Memorandum from the Accountant-General, Bengal, No. 291Bt., dated the 22nd February 1892, forwarding the estimates of the Incorporated Local Funds for the year 1892-93.

THE following table compares the Accountant-General's estimates for 1892-93 with the sanctioned estimates for 1891-92 :—

	Opening balance.	Estimates for 1891-92 adopted in the Resolution, dated the 16th October 1891.				Accountant-General's estimates, 1892-93.			
		Receipts.		Expenditure.		Receipts.		Expenditure.	
		Debt heads.	Service heads.	Debt heads.	Service heads.	Debt heads.	Service heads.	Debt heads.	Service heads.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Fund ...	23,30,673	1,82,000	53,80,068	.....	59,81,299	19,08,000	53,13,500	17,51,000	55,51,955
District Road Fund	83,912	.....	1,80,288	500	1,92,944	2,000	1,80,500	3,000	1,78,100
District Road Account	45,310	.....	65,574	.....	64,785	3,000	72,000	1,000	76,445
District Post Fund ...	1,88,192	.....	3,72,000	.....	3,04,239	.....	3,02,000	.....	3,67,500
Inland Labour Transport Fund.	.....	.....	25,690	.....	25,690	.....	14,000	.....	14,000
Total ...	26,57,087	1,82,000	60,23,620	500	66,58,957	19,13,000	59,42,000	17,55,000	61,88,000

DISTRICT FUND.

RECEIPTS.

2. The Accountant-General has raised the local estimate of receipts under "Scientific and other Minor Departments" for 1892-93 from Rs. 2,291 to Rs. 4,000. The actual receipts in 1890-91 amounted to Rs. 1,425, and those of twelve months ending 30th September 1891 to Rs. 1,481. In view of these figures the local estimate, amounting to Rs. 2,291, is accepted.

3. The Accountant-General has made a total provision of Rs. 8,60,000 for grants-in-aid to Incorporated Local Funds. In order, however, to keep the Provincial balance up to the prescribed limit, it has been found necessary to make all possible reductions in the estimates of expenditure for 1892-93. This grant will accordingly be reduced to Rs. 7,52,000, which will be distributed as follows :—

	Rs.
District Funds	6,85,500
District Road Funds	7,500
District Road Accounts	59,000
Total ...	7,52,000

4. The Accountant-General's estimates of receipts under other heads, which are based on the local estimates taken with the actuals of preceding years, have been retained.

EXPENDITURE.

5. Under the head "Interest on ordinary debt" the local officers have placed the estimate at Rs. 4,240 on account of charges incurred in the districts of Dinajpur and Jalpaiguri only. The Accountant-General has raised this to Rs. 20,000 with reference to loan-liabilities incurred in the districts of Mymensingh, Patna, and Saran. The Accountant-General's estimate is accepted.

6. The estimate of expenditure under "Famine Relief, for 1892-93," as proposed by the local officers, amounts to Rs. 1,71,583. The Commissioner of Patna has, however, recently reported that the following grants will probably be necessary under this head in his division:—

			Rs.
From District Funds	...	...	2,23,300
„ General Revenues	...	...	2,85,000
Advances under Land Improvement Act		...	1,80,000
„ Agriculturists' Loans Act		...	2,25,500
	Total	...	9,13,800

In view of these figures and of reports received from the Bhagalpur and Rajshahi Divisions, the local estimate under this head will be raised to Rs. 3,00,000.

7. The estimates passed by the local officers under the other service heads are accepted. It appears to the Lieutenant-Governor unnecessary to interfere with the estimates of the District Boards, which have been passed by the Divisional Commissioners with reference to the probable requirements of the year.

8. The Accountant-General's estimate under "Debt heads" is accepted.

DISTRICT ROAD FUND.

9. The Accountant-General estimates the receipts of this fund at Rs. 1,82,500, and the expenditure at Rs. 1,81,100. These figures are accepted.

DISTRICT ROAD ACCOUNT.

10. The total receipts, including grants from Government, are estimated by the Accountant-General at Rs. 75,000, and expenditure at Rs. 77,445. The estimate of receipts under the head "Miscellaneous" has been placed by the Accountant-General at Rs. 8,000 against Rs. 4,200. the estimated grant for the current year, and Rs. 8,341, the actuals of 1890-91. The actuals in 1889-90 amounted to Rs. 3,094, and those of twelve months ending 30th September 1891 to Rs. 2,860. The estimate for 1892-93 will be placed at Rs. 3,000, and the total estimate of receipts will then stand at Rs. 70,000. In other respects the Accountant-General's figures will be retained.

DISTRICT POST FUND.

11. The Accountant-General estimates the receipts of this fund at Rs. 3,62,000, and the expenditure at Rs. 3,67,500. It is estimated that the year will close with a balance of Rs. 1,91,192. These figures are accepted.

INLAND LABOUR TRANSPORT FUND.

12. The Accountant-General has placed the estimates of both receipts and expenditure at Rs. 14,000 against Rs. 12,200 and Rs. 24,360 respectively estimated by the local officers. The Accountant-General's estimate of expenditure will be raised to Rs. 23,800 in order to provide for the salaries of the Protector of Emigrants, the Embarkation Agent and Medical Inspectors, at Rs. 6,720, Rs. 1,200, and Rs. 2,400, respectively, against a provision of Rs. 520 only made by the Accountant-General under these sub-heads. In order, therefore, to produce equilibrium between receipts and expenditure, a contribution of Rs. 11,600 from the Assam portion of the Fund will be necessary against Rs. 1,800 provided by the Accountant-General.

SUMMARY.

13. In accordance with the foregoing remarks, the estimates will stand as follows:—

	District Fund.	District Road Fund.	District Road Account.	District Post Fund.	Inland Labour Transport Fund.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	18,21,673	66,912	63,810	1,96,692	.....	21,49,087
RECEIPTS.						
VI. Provincial Rates ...	33,88,000	1,60,000	5,000	3,47,000	.....	39,00,000
XII. Interest	48,000	1,000	.....	.....	.....	49,000
XIII. Post office	.....	.....	.....	15,000	.....	15,000
XVII. Police (pounds) ...	4,60,000	.....	.....	.....	.....	4,60,000
XIX. Education	35,000	.....	.....	.....	.....	35,000
XX. Medical	9,000	.....	.....	.....	.....	9,000
XXI. Minor Departments ...	2,291	.....	.....	.....	23,800	26,091
XXV. Miscellaneous ...	1,70,000	12,000	3,000	.....	.....	1,85,000
XXX. Irrigation Minor Works ...	13,000	.....	.....	.....	.....	13,000
XXXII. Civil Works	3,93,000	.....	.....	.....	.....	3,93,000
Grant from Government ...	6,85,500	7,500	59,000	.....	.....	7,52,000
Debt heads	19,08,000	2,000	3,000	.....	.....	19,13,000
Total Receipts ...	71,11,791	1,82,500	70,000	3,62,000	23,800	77,50,091
GRAND TOTAL ...	89,33,464	2,49,412	1,33,810	5,58,692	23,800	98,99,178
EXPENDITURE.						
1. Refunds	.....	100	.....	500	.....	600
8. Provincial Rates	.....	7,000	.....	.....	.....	7,000
13. Interest on ordinary debt ...	20,000	.....	.....	.....	.....	20,000
15. Post-office	.....	.....	.....	3,65,000	.....	3,65,000
18. General Administration ...	2,87,289	7,000	2,000	.....	.....	2,96,289
20. Police (pounds)	37,684	.....	.....	.....	.....	37,684
22. Education	10,91,199	.....	.....	.....	.....	10,91,199
24. Medical	94,758	.....	.....	.....	1,645	96,403
26. Minor Departments ...	5,340	.....	.....	.....	22,100	27,440
29. Superannuations	7,604	.....	.....	1,000	.....	8,604
30. Stationery and printing ...	51,076	1,000	445	1,000	55	53,576
32. Miscellaneous	47,417	3,000	2,000	.....	.....	52,417
33. Famine relief	3,00,000	.....	.....	.....	.....	3,00,000
43. Minor works and navigation ...	19,452	.....	.....	.....	.....	19,452
45. Civil Works	38,08,965	1,60,000	72,000	.....	.....	40,40,965
Debt heads ...	17,51,000	3,000	1,000	.....	.....	17,55,000
Total Expenditure ...	75,21,784	1,81,100	77,445	3,67,500	23,800	81,71,629
Closing balance ...	14,11,680	68,312	56,365	1,91,192	.....	17,27,549
GRAND TOTAL ...	89,33,464	2,49,412	1,33,810	5,58,692	23,800	98,99,178

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Protector of Emigrants, to the Board of Revenue, to all Commissioners of Divisions, and to the General, Municipal, and Public Works Departments, for information.

Ordered also that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 1322-36F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 29th March 1892.

H. P.—Reg. No. 88330—263 · 30-3-92.

No. 1310.

GOVERNMENT OF INDIA.

FINANCE AND COMMERCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

To

THE SECRETARY TO THE GOVT. OF BENGAL,
FINANCIAL DEPARTMENT.

Calcutta, the 29th March 1892.

SIR,

I AM directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of Bengal for the year 1892-93.

2. It will be seen from the accompanying statement that the local Estimates have been accepted except under the following heads :—

11.—Opium.—An addition of R16,20,000 has been made in view of the prices recently realized at the sales of opium.

43.—Minor Works and Navigation.—The local Estimate under this head has been reduced by R62,000.

45.—Civil Works.—Here a reduction of R1,13,000 has been made.

Contributions.—The Estimate for this head has been taken at R7,43,000 instead of R8,43,000 proposed by the Bengal Government.

3. The reasons for the alterations under the last three heads mentioned above have already been communicated to you in letter No. 1117, dated 17th March 1892. You will also be addressed separately from the Revenue and Agriculture Department regarding the Estimates for Survey and Settlement under "3—Land Revenue."

4. Separate orders will issue in due course regarding the Estimates under "IX and 11—Forest" from the Revenue and Agriculture Department, and regarding those under the Public Works heads from the Public Works Department.

5. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated. In this calculation, a lump contribution of R14,39,000 from Provincial to Imperial is taken into account as fixed by this Department Resolution No. 1146, dated 17th March 1892.

I have the honour to be,

SIR,

Your most obedient Servant,

R. A. GAMBLE,

Under-Secy. to the Govt. of India.

COPY, with copy of the annexures, forwarded to the Comptroller and Auditor General, and to the Accountant General, Bengal.

By order,

R. A. GAMBLE,

Under-Secy. to the Govt. of India.

HEADS OF SERVICE.	Local Government, Accountant General, Departments, etc.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	R	R	R	R	R	R	R	R	R	R
Principal Heads of Revenue—										
I.—Land Revenue { Proper	2,84,43,000	99,52,000	...	3,83,95,000	2,84,43,000	99,52,000	..	3,83,95,000	...	...
I.—Land Revenue { Adjustment	+14,21,000	—14,21,000	...	...	+13,71,000	—13,71,000	...	...	...	...
II.—Opium	5,56,90,000	...	...	5,56,90,000	5,73,10,000	...	...	5,73,10,000	16,20,000	...
III.—Salt	2,38,70,000	1,30,000	...	2,40,00,000	2,38,70,000	1,30,000	...	2,40,00,000	...	...
IV.—Stamps	37,25,000	1,11,75,000	...	1,49,00,000	37,25,000	1,11,75 000	...	1,49,00,000	...	...
V.—Excise	82,13,000	27,37,000	...	1,09,50,000	82,13,000	27,37,000	...	1,09,50,000	...	...
VI.—Provincial Rates	...	44,17,000	39,00,000	83,17,000	...	44,17,000	39,00,000	83,17,000	...	...
VII.—Customs	48,43,000	57,000	...	49,00,000	48,43,000	57,000	...	49,00,000	...	...
VIII.—Assessed Taxes	21,50,000	21,50,000	...	43,00,000	21,50,000	21,50,000	...	43,00,000	...	...
IX.—Forest	4,16,000	4,16,000	...	8,32,000	4,16,000	4,16,000	...	8,32,000	...	...
X.—Registration	6,80,000	6,80,000	...	13,60,000	6,80,000	6,80,000	...	13,60,000	...	...
	12,94,51,000	3,02,93,000	39,00,000	16,36,44,000	13,10,21,000	3,03,43,000	39,00,000	16,52,64,000	16,20,000	...
XII.—Interest	15,46,000	1,62,000	49,000	17,57,000	15,46,000	1,62,000	49,000	17,57,000	...	...
Post Office, Telegraph and Mint—										
XIII.—Post Office	...	...	15,000	15,000	...	...	15,000	15,000	...	...
XIV.—Telegraph	...	...	...	...	...	...	...	...	...	...
	...	...	15,000	15,000	...	...	15,000	15,000	...	...
Receipts by Civil Departments—										
XVI.—Law and Justice (Courts)	...	8,70,000	...	8,70,000	...	8,70,000	...	8,70,000	...	...
Ditto (Jails)	...	9,00,000	...	9,00,000	...	9,00,000	...	9,00,000	...	...
XVII.—Police	...	4,60,000	4,60,000	9,20,000	...	4,60,000	4,60,000	9,20,000	...	...
XVIII.—Marine	...	9,68,000	...	9,68,000	...	9,68,000	...	9,68,000	...	...
XIX.—Education	...	6,10,000	35,000	6,45,000	...	6,10,000	35,000	6,45,000	...	...
XX.—Medical	...	1,50,000	9,000	1,59,000	...	1,50,000	9,000	1,59,000	...	...
XXI.—Scientific and other Minor Departments	...	1,47,000	18,000	1,65,000	...	1,47,000	18,000	1,65,000	...	...
Miscellaneous—	...	41,05,000	5,22,000	46,27,000	...	41,05,000	5,22,000	46,27,000	...	...
XXII.—Receipts in aid of Superannuations, etc.	1,80,000	71,000	...	2,51,000	1,80,000	71,000	...	2,51,000	...	...
XXIII.—Stationery and Printing	48,000	1,36,000	...	1,84,000	48,000	1,36,000	...	1,84,000	...	...
XXV.—Miscellaneous	1,51,000	7,64,000	1,90,000	11,05,000	1,51,000	7,64,000	1,90,000	11,05,000	...	...
Railways—	3,79,000	9,71,000	1,90,000	15,40,000	3,79,000	9,71,000	1,90,000	15,40,000	...	...
XXVI.—State Railways (Gross Traffic Receipts)	1,51,00,000	32,00,000	...	1,83,00,000	1,51,00,000	32,00,000	...	1,83,00,000	...	...
Irrigation—										
XXIX.—Major Works (Direct Receipts)	...	14,68,000	...	14,68,000	...	14,68,000	...	14,68,000	...	...
XXX.—Minor Works and Navigation	...	9,46,000	13,000	9,59,000	...	9,46,000	13,000	9,59,000	...	...
	...	24,14,000	13,000	24,27,000	...	24,14,000	13,000	24,27,000	...	...
Buildings and Roads—										
XXXI.—Military Works	...	...	...	...	...	...	...	...	...	...
XXXII.—Civil Works	...	4,56,000	3,90,000	8,46,000	...	4,56,000	3,90,000	8,46,000	...	...
	...	4,56,000	3,90,000	8,46,000	...	4,56,000	3,90,000	8,46,000	...	...
Total Revenues	4,64,76,000	4,16,01,000	50,79,000	19,31,56,000	14,80,46,000	4,16,51,000	50,79,000	19,47,76,000	16,20,000	...
Contributions	...	...	8,43,000	...	...	...	7,43,000	...	...	...
Debt (Deposits and Advances)	...	...	19,13,000	...	...	...	19,13,000	...	...	...
Opening Balance	...	16,67,000	24,54,000	...	...	20,00,000	24,54,00	...	...	...
GRAND TOTAL	...	4,32,68,000	1,02,89,000	...	...	4,36,51,000	1,01,89,000	...	...	...

1892-93.

HEADS OF EXPENDITURE.	Local Government, Accountant General, Departments, etc.				Finance Department.				Increase.	Decrease.
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.		
	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues—										
1.—Refunds and Drawbacks	4,94,000	1,50,000	2,000	6,46,000	4,94,000	1,50,000	2,000	6,46,000	...	..
2.—Assignments and Compensations	1,25,000	1,60,000	...	2,85,000	1,25,000	1,60,000	...	2,85,000	...	..
Charges in respect of Collections—										
3.—Land Revenue	10,51,000	33,63,000	...	44,14,000	10,51,000	33,63,000	...	44,14,000	...	..
4.—Opium (including Cost of Production)	2,23,00,000	...	...	2,23,00,000	2,23,00,000	...	...	2,23,00,000	.	—
5.—Salt (including Cost of Production)	...	52,000	...	52,000	...	52,000	...	52,000	...	...
6.—Stamps	1,42,000	4,26,000	...	5,68,000	1,42,000	4,26,000	...	5,68,000	...	...
7.—Excise	5,12,000	1,70,000	...	6,82,000	5,12,000	1,70,000	...	6,82,000	.	...
8.—Provincial Rates	...	4,52,000	20,000	4,72,000	...	4,52,000	20,000	4,72,000	...	...
9.—Customs	...	5,58,000	...	5,58,000	...	5,58,000	...	5,58,000	..	...
10.—Assessed Taxes	95,000	95,000	...	1,90,000	95,000	95,000	...	1,90,000	...	...
11.—Forest	2,41,000	2,40,000	...	4,81,000	2,41,000	2,40,000	...	4,81,000	...	...
12.—Registration	3,50,000	3,49,000	...	6,99,000	3,50,000	3,49,000	...	6,99,000	...	...
	2,53,10,000	60,15,000	22,000	3,13,47,000	2,53,10,000	60,15,000	22,000	3,13,47,000	...	...
Interest—										
13.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	...	1,21,000	5,000	1,26,000	...	1,21,000	5,000	1,26,000	...	...
14.—Interest on other Obligations	1,20,000	...	...	1,20,000	1,20,000	...	...	1,20,000	...	...
	1,20,000	1,21,000	5,000	2,46,000	1,20,000	1,21,000	5,000	2,46,000	...	...
Post Office, Telegraph, and Mint—										
15.—Post Office	...	...	3,66,000	3,66,000	...	...	3,66,000	3,66,000	...	...
16.—Telegraph	...	...	...	...	...	...	...	...	...	...
	...	...	3,66,000	3,66,000	...	...	3,66,000	3,66,000	...	...
Salaries and Expenses of Civil Department—										
18.—General Administration	2,90,000	15,48,000	2,85,000	21,23,000	2,90,000	15,48,000	2,85,000	21,23,000	...	.
19.—Law and Justice (Courts)	...	84,33,000	...	84,33,000	...	84,33,000	...	84,33,000	...	..
Ditto (Jails)	...	21,00,000	...	21,00,000	...	21,00,000	...	21,00,000	...	...
20.—Police	...	57,90,000	31,000	58,21,000	...	57,90,000	31,000	58,21,000	...	...
21.—Marine (including River Navigation)	...	8,85,000	...	8,85,000	...	8,85,000	...	8,85,000	...	...
22.—Education	...	25,66,000	10,57,000	36,23,000	...	25,66,000	10,57,000	36,23,000	...	...
23.—Ecclesiastical	1,78,000	...	...	1,78,000	1,78,000	...	...	1,78,000	...	...
24.—Medical	...	15,50,000	70,000	16,20,000	...	15,50,000	70,000	16,20,000	...	...
25.—Political	55,000	29,000	...	84,000	55,000	29,000	...	84,000	...	...
26.—Scientific and other Minor Departments	21,000	3,25,000	18,000	3,64,000	21,000	3,25,000	18,000	3,64,000	...	...
	5,44,000	2,32,26,000	14,61,000	2,52,31,000	5,44,000	2,32,26,000	14,61,000	2,52,31,000	...	...
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions	12,11,000	...	...	12,11,000	12,11,000	...	...	12,11,000	...	...
28.—Civil Furlough and Absentee Allowances	2,000	...	...	2,000	2,000	...	...	2,000	...	...
29.—Superannuation Allowances and Pensions	2,000	16,20,000	20,000	16,42,000	2,000	16,20,000	20,000	16,42,000	...	...
30.—Stationery and Printing	16,69,000	9,90,000	47,000	27,06,000	16,69,000	9,90,000	47,000	27,06,000	...	..
32.—Miscellaneous	33,000	2,30,000	50,000	3,13,000	33,000	2,30,000	50,000	3,13,000	...	...
	29,17,000	28,40,000	1,17,000	58,74,000	29,17,000	28,40,000	1,17,000	58,74,000	...	...
Famine Relief and Insurance—										
33.—Famine Relief	...	1,00,000	1,00,000	2,00,000	...	1,00,000	1,00,000	2,00,000	...	...
Railway Revenue Account—										
38.—*State Railways—*										
Working Expenses	97,77,000	...	...	97,77,000	97,77,000	...	...	97,77,000	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
39.—*Guaranteed Companies—* Surplus Profits, Land and Supervision	1,17,000	...	...	1,17,000	1,17,000	...	...	1,17,000	...	...
40.—*Subsidised Companies—* Land, etc.	68,000	8,000	...	76,000	68,000	8,000	...	76,000	...	...
41.—*Miscellaneous Railway Expenditure*	...	...	...	...	...	...	...	...	...	...
	99,62,000	8,000	...	99,70,000	99,62,000	8,000	...	99,70,000	...	...
Irrigation—										
42.—*Major Works* (Working Expenses)	...	13,73,000	...	13,73,000	..	13,73,000	...	13,73,000	...	..
Major Works (Interest on Debt)	...	24,28,000	...	24,28,000	..	24,28,000	...	24,28,000	...	...
43.—*Minor Works and Navigation*	...	7,09,000	8,000	17,17,000	...	16,47,000	8,000	16,55,000	...	62,000
	...	55,10,000	8,000	55,18,000	...	54,48,000	8,000	54,56,000	...	62,000
Buildings and Roads—										
44.—*Military Works*	43,000	...	...	43,000	43,000	...	...	43,000	...	...
45.—*Civil Works*	3,41,000	32,63,000	44,75,000	80,79,000	3,41,000	31,50,000	44,75,000	79,66,000	...	1,13,000
	3,84,000	32,63,000	44,75,000	81,22,000	3,84,000	31,50,000	44,75,000	80,09,000	...	1,13,000
TOTAL EXPENDITURE	3,92,37,000	4,10,83,000	65,54,000	8,68,74,000	3,92,37,000	4,09,08,000	65,54,000	8,66,99,000	...	1,75,000
Contributions	...	8,43,000	...	...	...	7,43,000	...	...	...	1,00,000
Debt (Deposits and Advances)	...	...	17,55,000	...	...	...	17,55,000	...	...	...
Closing Balance	...	13,42,000	19,80,000	...	...	20,00,000	18,80,000	..	...	..
GRAND TOTAL	...	4,32,68,000	1,02,89,000	...	...	4,36,51,000	1,01,89,000	...	...	...
Provincial and Local—										
Surpluses (+)	...	...	...	...	...	...	...	...	...	...
Deficits (—)	...	—3,25,000	—6,32,000	...	—	...	—7,32,000	...	...	..
		—9,57,000				—7,32,000				

Memorandum showing how the Provincial Share of Land Revenue, Bengal, has been calculated.

(Provincial Proportion—one-fourth.)

	R
Gross Land Revenue	3,83,95,000
Deduct—Land Revenue wholly Provincial	4,71,000
Land Revenue Divisible	3,79,24,000
Above divided proportionally—	
Imperial	2,84,43,000
Provincial	94,81,000
Transfers—	
From Imperial to Provincial—	
For Hidgelee Canal	68,000
	68,000
From Provincial to Imperial—	
Lump contribution under the new contract	14,39,000
	14,39,000
Net transfers from Provincial to Imperial	13,71,000
Corrected Distribution—	
Imperial	2,98,14,000
Provincial	81,10,000
Land Revenue not included in the Division—	
Provincial	4,71,000
Total Land Revenue	3,83,95,000
Imperial	2,98,14,000
Provincial	85,81,000

GOVERNMENT OF INDIA.

Finance and Commerce Department.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

To

THE GOVERNMENT OF BENGAL.
THE COMPTROLLER AND AUDITOR GENERAL.
THE ACCOUNTANT GENERAL, BENGAL.

NO. 1310.

Dated Calcutta, the 29th March 1892.

Orders on the Bengal Budget Estimates for 1892-93.

G. I. C. P. O. - No. 1018 F. & C. D.—29-3-92.—150.—S.—J. D's.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 27TH DECEMBER 1892.

RESOLUTION—No. 5191F.

IN the Resolutions of the 17th April and 26th October 1891, the general results of the five years' Provincial contract of 1887 were briefly reviewed. This review was based upon the revised estimates of 1890-91 and the budget estimates of 1891-92. The Accountant-General's memorandum on the accounts of the former year has since been received, and although the accounts of the latter year have not yet been finally closed, the Appropriation Report for the year, furnishing approximate results, is sufficient for all practical purposes. A new contract has now been concluded for another five years, and materials are available for reviewing the Provincial finances during the period of the expired contract. The figures of the revenue and expenditure of the first seven months of the current year have been received from the Accountant-General, and these afford sufficient data for a revised forecast of the probable position of the province in the first year of the period upon which it has now entered.

PART I.—ACCOUNTS OF 1890-91.

2. The actuals of 1890-91 furnished by the Accountant-General in his memorandum on the accounts of the year are compared in the following table with the revised estimate adopted in the Financial Resolution No. 4501, dated the 26th October 1891:—

RECEIPTS.			OUTGOINGS.	
Revised estimate.	Actuals.		Revised estimate.	Actuals.
Rs.	Rs.		Rs.	Rs.
2,87,26,000	2,86,05,404	Principal heads of revenue	61,77,000	60,94,967
91,000	92,509	Interest	83,000	84,461
1,000	129	Post office and telegraph	1,000	(—)481
40,11,000	39,28,936	Civil Departments ...	2,25,05,000	2,30,82,071
11,89,000	11,90,903	Miscellaneous ...	28,91,000	28,90,144
.....	.....	Famine relief and insurance ...	13,000	12,682
.....	.....	Construction of railways	13,000	13,040
1,49,24,000	1,46,45,003	Railways... . .	1,08,68,000	1,07,97,407
22,85,000	22,84,427	Irrigation and Navigation	52,48,000	52,47,765
7,36,000	7,36,896	Buildings and Roads ...	35,70,000	35,71,474
.....	.....	Contributions ...	8,94,000	8,94,450
5,19,63,000	5,14,84,207	Total ...	5,22,63,000	5,26,87,980
36,77,000	36,76,547	Opening balance ...	.....	.....
.....	.....	Closing balance ...	33,77,000	24,72,774
5,56,40,000	5,51,60,754	GRAND TOTAL ...	5,56,40,000	5,51,60,754
		Excess of expenditure over receipts.	3,00,000	12,03,773

3. The revised estimate adopted in the Financial Resolution of the 26th October 1891 assumed that the year 1890-91 had opened with a credit balance of Rs. 36,77,000, and closed with a credit balance of Rs. 33,77,000; that the total amount available for expenditure was Rs. 5,56,40,000, and that Rs. 5,22,63,000 had been spent. The actual result was less favourable than this estimate by Rs. 9,03,773. The amount actually available for expenditure was Rs. 5,51,60,754, and the amount actually expended Rs. 5,26,87,980. The closing credit balance was Rs. 24,72,774.

4. There was a decrease of Rs. 4,78,793 on the Revenue side, of which Rs. 83,707 was under Jails, and this was due to no adjustments being made in the year after the revised estimate had been passed in October last for jail manufactures supplied to other departments, but for which an allowance of a like amount was made in the estimate.

The remainder of the decrease was almost entirely due to the transactions of the Tirhut and Bengal and North-Western Railways. The Government of India have not made any allowance for the loss to the Provincial revenues caused by the transfer of the Tirhut Railway to the Bengal and North-Western Railway Company, for which a credit of Rs. 2,24,334 was taken in the revised estimate. The gross receipts of this railway for 1890-91 and those of the Bengal and North-Western Railway for nine months from 1st July 1890, the date from which the accounts of the two railways have been combined, to 31st March 1891, amounted to Rs. 39,03,251, against Rs. 39,57,547 anticipated in the estimate of October 1891, showing a decrease of Rs. 54,296. The adjustments under Land Revenue on account of the shares of the Company in the net earnings of the Bengal and North-Western Railway for the nine months provided for a payment of Rs. 9,39,000, but the actuals amounted to Rs. 10,49,556, showing a loss of Rs. 1,10,556. The total decrease on account of these transactions thus amounted to Rs. 2,24,334+54,296+1,10,556=3,89,186.

5. The actual expenditure in 1890-91 compared with the revised estimate shows a net increase of Rs. 4,24,980. The fluctuations have been chiefly under (1) Land Revenue (—85,037), (2) Police (+5,72,884) and (3) Working Expenses of State Railways (—71,184).

The decrease under (1) was chiefly under Survey and Settlement charges, which amounted to Rs. 4,16,676 against Rs. 4,90,000, the revised estimate passed by the Government of India. The increase under Police was due to the inclusion of the charges connected with the Chin-Lushai Expedition and the formation of the South Lushai Hills district. In the revised estimate for 1890-91, these charges were eliminated from the Provincial account, as the question of their final adjustment had not then been decided. The decrease under State Railway Working Expenses was in the Tirhut and Bengal and North-Western Railway.

6. The net result of the year, as stated above, was unfavourable to the extent of Rs. 9,03,773, and the year closed with a credit balance of Rs. 24,72,774, against Rs. 33,77,000 anticipated when the revised estimate was framed. The deficit of the year, or the excess of charges over receipts, amounted to Rs. 12,03,773, which was mainly due to a special contribution of ten lakhs paid to the Imperial Revenues in consequence of the financial difficulties of the Government of India, and to a special grant of four lakhs made to the Public Works Department to undertake urgent works, especially to defray the cost of repairs and maintenance of the roads in the Darjeeling district which were much damaged by heavy rains, and the new feeder roads to the railway in Chóta Nagpore.

PART II.—APPROXIMATE ACCOUNTS OF 1891-92.

7. The following table compares the approximate actuals for 1891-92 with the latest estimates adopted by the Government of India :—

RECEIPTS.	Revised estimate, 1891-92, adopted by the Government of India	Approximate actuals, 1891-92.
	Rs.	Rs.
Opening balance	24,73,000	24,72,774
Principle Heads of Revenue—		
I.—Land Revenue { Proper ...	99,63,000	1,00,21,546
I.—Land Revenue { Adjustments	+16,44,000	+13,81,360
III.—Salt	1,25,000	1,10,854
IV.—Stamps	1,11,75,000	1,13,25,346
V.—Excise	27,37,000	27,83,490
VI.—Provincial rates	43,80,000	45,24,527
VII.—Customs	58,000	57,105
VIII.—Assessed taxes	21,50,000	21,54,140
IX.—Forests	4,07,000	3,94,777
X.—Registration	6,62,000	6,67,156
Total ...	3,33,01,000	3,34,20,307
XII.—Interest	1,23,000	1,18,163
Receipts by Civil Department—		
XIV.—Law and Justice—		
Courts of Law	8,70,000	8,82,093
Jails	8,50,000	9,27,642
XVII.—Police	4,55,000	4,48,640
XVIII.—Marine	10,00,000	9,65,408
XIX.—Education	6,00,000	5,95,122
XX.—Medical	1,50,000	1,46,548
XXI.—Scientific and other Minor Departments	1,72,000	1,96,040
Total ...	40,97,000	41,61,493
Miscellaneous—		
XXII.—Receipt in aid of superannuation	1,17,000	1,26,574
XXIII.—Stationary and Printing ...	1,41,000	1,57,368
XXV.—Miscellaneous	8,63,000	8,36,496
Total ...	11,21,000	11,20,438
Railways—		
XXVI.—State Railways (gross earnings)	1,55,65,000	1,60,39,548
Irrigation—		
XXIX.—Major works (direct receipts) ...	14,42,000	16,02,710
XXX.—Minor works and navigation—		
By Public Works Department	8,35,000	8,17,934
By Civil Department ...	1,08,000	1,17,692
Total ...	23,85,000	25,38,336
Buildings and Roads—		
XXXII.—Civil Work—		
By Public Works Department	1,50,000	1,60,855
By Civil Department ...	2,50,000	2,40,973
Total ...	4,00,000	4,01,828
Total ...	5,69,92,000	5,78,00,113
GRAND TOTAL ...	5,94,65,000	6,02,72,887

EXPENDITURE.	Revised estimate, 1891-92, adopted by the Government of India.	Approximate actuals, 1891-92.
	Rs.	Rs.
Direct demand on the Revenue—		
1. Refunds and drawback	1,60,000	1,54,204
2. Assignments and compensation ...	1,63,000	1,60,129
3. Land Revenue	39,50,000	41,14,224
5. Salt	50,000	51,608
6. Stamps	3,44,000	3,37,772
7. Excise	1,65,000	1,66,416
8. Provincial Rates	4,30,000	4,34,287
9. Customs	5,25,000	5,18,721
10. Assessed taxes	90,000	90,014
11. Forests	2,10,000	2,10,235
12. Registration	3,38,000	3,41,737
Total ...	64,34,000	65,85,347
13. Interest on ordinary debt ...	95,000	1,01,241
15. Post Office	.....	4,498
Salaries and expenses of Civil Department—		
18. General Administration	16,01,000	16,16,326
19. Law and Justice. { Courts of Law ...	84,10,000	84,82,793
19. Law and Justice. { Jails	20,35,000	20,22,006
20. Police	58,31,000	59,53,275
21. Marine	9,30,000	9,42,251
22. Education	25,65,000	25,51,374
24. Medical	15,65,000	15,66,661
25. Political	12,000	34,505
26. Scientific and other Minor Departments	3,06,000	3,11,594
Total ...	2,32,55,000	2,34,80,985
Miscellaneous—		
29. Superannuation, &c.	15,88,000	15,09,526
30. Stationery and Printing	13,00,000	13,34,909
32. Miscellaneous	2,07,000	2,94,751
Total ...	31,04,000	32,29,186
Famine Relief and Insurance—		
33. Famine relief	5,000	.....
37. Construction of Railways	14,000	7,750
Railways (Revenue account)—		
38. State Railways—		
Working expenses	1,04,35,000	1,04,65,868
Interest on debt	36,96,000	36,98,508
40. Subsidized Companies—		
Land, &c.	3,600	1,358
41. Miscellaneous Railway expenditure	78,000	76,163
Total ...	1,42,12,000	1,42,41,897
Irrigation—		
42. Major works—		
Working expenses	14,23,000	13,54,171
Interest on debt	24,04,000	24,03,107
43. Minor Works and Navigation—		
By Public Works Department ...	16,84,000	15,59,796
By Civil Department	2,000	14,553
Total ...	55,13,000	53,31,626
Buildings and Roads—		
45. Civil Works—		
By Public Works Department ...	37,43,000	38,80,194
By Civil Department	2,11,000	1,46,306
Total ...	39,54,000	40,26,500
Contributions	8,79,000	8,78,841
Total ...	5,74,65,000	5,78,87,871
Closing balance ...	20,00,000	23,85,016
GRAND TOTAL ...	5,94,65,000	6,02,72,887
Provincial surplus (+) or deficit (−) ...	(−)4,73,000	(−)87,758

8. Taking the Civil and Public Works heads together, the Provincial receipts of the year amounted to Rs. 5,78,00,113 against the revised estimate of Rs. 5,69,92,000, and the Provincial expenditure aggregated Rs. 5,78,87,871 against the estimate of Rs. 5,74,65,000. The revised estimate allowed for a special contribution of 3½ lakhs from Imperial to Provincial to make up the Provincial balance of 20 lakhs, which under the orders of the Government of India the Government of Bengal is ordinarily bound to maintain. No such grant was, however, necessary, as an unexpected increase occurred in almost all principal revenue heads in the last two months of the year. The main cause of the improvement in the financial position of the province was the increase in the Provincial share of receipts under Railways, as the following statement will show:—

	Estimate passed by the Government of India, 1891-92.	Approximate actuals, 1891-92.
RECEIPTS.	Rs.	Rs.
Eastern Bengal State Railway	70,90,000	68,41,226
Other sections of the Eastern Bengal System ...	43,60,000	46,22,609
Nalhati	90,000	92,353
Tirhut and Bengal and North-Western Railway	48,50,000	48,88,540
	1,63,90,000	1,64,44,728
Deduct—Imperial share of the receipts from Eastern Bengal State Railway (Proper) being excess over 30 lakhs of the net earnings of the Railway	8,25,000	4,05,180
Total ...	1,55,65,000	1,60,39,548
CHARGES.		
Eastern Bengal State Railway ...	32,65,000	34,36,046
Other sections of the Eastern Bengal System ...	28,85,000	28,26,747
Nalhati	60,000	48,177
Tirhut and Bengal and North-Western Railway.	42,25,000	41,54,898
Total ...	1,04,35,000	1,04,65,868
Net receipts (Provincial) ...	51,30,000	55,73,680

The charges of the Eastern Bengal State Railway (Proper) amounted to Rs. 34,36,046 against Rs. 32,65,000 passed by the Government of India in the revised estimate. The increase was due to the adjustment of the claim of the East Indian Railway Company for arrear freight on coal amounting to Rs. 2,21,102. This increase raised the expenditure on the broad gauge section to Rs. 34,36,046; and as the receipts on that section fell to Rs. 68,41,226, there remained a surplus of Rs. 34,05,180, of which only Rs. 4,05,180, instead of the estimated surplus of Rs. 8,25,000, passed to Imperial revenues, as the Imperial share was limited to any excess over 30 lakhs of the net earnings of Eastern Bengal State Railway (Proper). Thus, while the gross receipts and charges under Railways exceeded the revised estimates only by Rs. 54,728 and Rs. 30,868 respectively, and the net earnings by Rs. 23,860, the reduction of the Imperial share in these earnings benefited the Provincial revenues to the extent of nearly Rs. 4¼ lakhs.

The revenue derived from the canals classed as Irrigation Major Works amounted to Rs. 16,02,710 against Rs. 14,42,000 provided for in the revised estimate. The excess was due chiefly to larger collections of water-rates.

The heads of revenue and receipts in the Civil Department which chiefly contributed to the increase were Land Revenue (Rs. 58,000), Stamps (Rs. 1,50,000), Excise (Rs. 46,000), Provincial rates (Rs. 1,45,000) and Jails (Rs. 78,000).

9. The total expenditure exceeded the revised estimate by Rs. 4,22,871, and the chief fluctuations are explained below:—

Land Revenue.—The Accountant-General's account showed that the total expenditure under this head amounted to Rs. 41,14,224 against the revised estimate of Rs. 39,50,000. The increase was mainly under Surveys and Settlements which were actively pushed on during the year, and was partly also due to the creation of the Palamau and South Lushai districts.

Law and Justice, Courts of Law.—The actual charges under the heads of (*a*) "Law Officers," (*b*) "Civil and Sessions Courts," and (*c*) "Refunds" exceeded the revised estimates by Rs. 18,000, Rs. 29,000, and Rs. 13,000, respectively. The increase under (*a*) was due to the adjustment of large payments in Calcutta for conducting certain important law suits. The increase under (*b*) was caused by addition to the number of munsifs.

Police.—The revised estimate under this head was Rs. 58,31,000, but the total expenditure amounted to Rs. 59,53,275. The excess was under "Village Police" (Rs. 16,000), "Special Police" (Rs. 64,000), and "Refunds," (Rs. 50,000), the increase under the first head being due to the extension of Act V of 1887 to the district of Lohardaga, and that under the second to heavier expenditure in the South Lushai Hills.

Political.—There was larger expenditure under "Durbar Presents," and the total charges amounted to Rs. 34,505 against the revised estimate of Rs. 12,000. The increase was on account of khilluts purchased for presentation to the recipients of titles sanctioned after the revised estimate had been passed.

Stationery and Printing.—The original budget estimate under this head, amounting to Rs. 10,18,000, was raised by the Government of India to Rs. 13,09,000 on information furnished by the Superintendent of Stationery to meet a large increase of expenditure under "Stationery supplied from Central Stores." The actual charges amounted to Rs. 13,34,909, the increase being due to increased charges on account of rent of godowns and office expenses and miscellaneous, consequent on increased purchases and larger supplies of stationery.

Miscellaneous.—There was an increase of expenditure under "Donations for charitable purposes" (Rs. 25,000), due entirely to the larger payment on account of the contribution to the Calcutta Female Nurses' Institution made at the close of the year, and under "Miscellaneous and unforeseen charges" (Rs. 54,000), chiefly on account of the irrecoverable balance of embankment advances made in the district of Muzaffarpur from 1877 to 1882, amounting to Rs. 42,000, written off under the order of Government to debit of this head. The total expenditure amounted to Rs. 2,94,751 against Rs. 2,07,000, the revised estimate.

Irrigation Major Works.—An expenditure of Rs. 13,54,171 was incurred on account of the working expenses of the canals against Rs. 14,23,000 provided for in the revised estimate. The saving was mainly under the following heads:—

	Revised estimate.	Actuals.
	Rs.	Rs.
Midnapore Canal—		
Establishment	75,000	64,301
Sone Canals—		
Extensions	8,000	3,812
Repairs	2,71,000	2,59,804
Establishment	3,91,000	3,55,573
Refunds of Revenue	13,000	8,980
Total ...	7,58,000	6,92,470

Minor Works and Navigation.—The works in charge of the Public Works Department cost Rs. 15,59,796 against Rs. 16,84,000 provided for in the revised estimate passed by the Government of India. The decrease was mainly for smaller expenditure on the Hidgellee Tidal Canal and under Agricultural Works.

Civil Works in charge of the Public Works Department.—The increase under this head was Rs. 1,37,194, due principally to the increase of stock in the 1st Calcutta Division caused by the purchase of bricks from the lessee of the Government factory at Akra.

Civil Works in charge of Civil Officers.—The charges under this head aggregated Rs. 1,46,306 against Rs. 2,11,000 passed by the Government of India in the revised estimate. One of the chief causes of decrease was that the disturbances in the Lushai district prevented the construction of some projected works.

10. *Closing balance.*—The closing balance, as shown above, amounts to Rs. 23,85,016 against Rs. 20,00,000 estimated by the Government of India, and the increase has been obtained without taking any contributions from the Imperial revenues, while the estimate included a credit of Rs. 3,33,000 to make up the prescribed minimum balance of 20 lakhs.

PART III.—WORKING OF THE PROVINCIAL CONTRACT OF 1887.

11. In the Financial Resolution of the 24th December 1887, the results of the Provincial Contract of 1882, which was in force for the five years 1882-83 to 1886-87, were examined and reviewed. In this Resolution was also given some account of the terms of the contract which has just expired, governing the financial administration of this Province from 1887-88 to 1891-92. This period has now closed, and it will be convenient therefore to examine the operation of that contract.

The contract of 1887 was based for the most part on the arrangements proposed by the Finance Committee. No material advance in the system of decentralisation was made, but by a redistribution of the shares of the Imperial and Provincial Governments in the three principal heads of Land Revenue, Stamps, and Excise, and by certain reductions in expenditure which were considered feasible, a general standard of normal revenue and expenditure was obtained, which was adopted as the "Ruling account." The surplus of this account, amounting to Rs. 6,90,000, was appropriated by the Government of India through the Land Revenue head, leaving the province with a revenue and expenditure exactly equal. The Government of Bengal was admitted to a quarter share in the Land revenue collections, except those from Government estates, whilst under Stamps and Excise its share was changed from one-half in the preceding contract to three-fourths and one-fourth respectively. The proportion of charges under Stamps and Excise followed the proportion of receipts. The cost of surveys and settlements and of the maintenance of agricultural works and embankments was made entirely Provincial. Refunds and Drawbacks followed the proportions assigned for the revenues concerned. The Patna-Gaya State Railway was made Imperial, and the Eastern Bengal State Railway System, Provincial, with this reservation, that any excess over 30 lakhs in the net revenue from the Eastern Bengal State Railway (Proper) was to be credited to Imperial revenues. The interest on funds provided for outlay on State Railways and Irrigation Major Works was borne by the Provincial revenues, and was calculated on the entire capital outlay, including loss by exchange, from the commencement of operations, but excluding the amount advanced from Provincial revenues during the term of the contract.

12. The only important change made since the contract was finally settled is the transfer of the management of the Tirhut State Railway to the Bengal and North-Western Railway Company from 1st July 1890. But the Provincial accounts have been swollen by the inclusion of the receipts and working expenses of that Railway, including the payment to the Company of their share in the net receipts from the entire undertaking.

13. The following statements show at a glance the progress of the Provincial receipts and expenditure during the five years as compared with the assignments made in the contract:—

REVENUE.

Receipts.	Contract assignment.	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Approximate actuals, 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	.....	19,98,924	33,08,991	26,51,072	36,76,547	24,72,774
Principal heads of Revenue—						
I.—Land Revenue. Proper ...	98,53,000	97,88,195	95,87,775	1,00,16,495	99,92,530	1,00,21,546
I.—Land Revenue. Adjustment ...	(—)6,89,000	(—)2,40,185	(—)5,01,838	(+)1,61,032	(—)22,97,[illegible]38	(+)13,81,360
III.—Salt ...	1,00,000	78,207	88,195	1,23,718	1,28,226	1,10,854
IV.—Stamps ...	1,00,87,000	1,03,62,028	1,03,70,239	1,06,78,523	1,06,85,194	1,13,25,346
V.—Excise ...	24,82,000	27,16,436	27,22,909	26,18,829	26,16,210	27,83,490
VI.—Provincial Rates ...	39,20,000	42,36,538	41,56,323	43,06,024	43,19,933	45,24,527
VII.—Customs ...	57,000	59,584	46,891	55,094	57,973	57,105
VIII.—Assessed Taxes ...	17,84,000	18,69,971	19,55,698	20,83,503	21,19,441	21,54,146
IX.—Forests ...	3,50,000	3,28,897	3,38,454	3,84,350	3,63,696	3,94,777
X.—Registration ...	5,38,000	5,08,912	5,46,772	6,00,033	6,19,530	6,67,156
Total ...	2,84,82,000	2,97,08,583	2,93,20,418	3,10,27,610	2,86,05,464	3,34,20,307
XII.—Interest ...	73,000	67,093	97,383	1,04,267	92,509	1,18,163
Post Office, Telegraph and Mint—						
XIV.—Telegraphs ...	.....	1,163	926	868	129	.....
Receipts by Civil Department—						
XVI.—Law and Justice—						
Fees, fines, and forfeitures of Judicial Courts ...	7,69,000	7,74,255	7,89,538	8,04,582	8,96,337	8,82,093
Jails ...	8,46,000	7,10,279	7,75,021	8,59,502	7,66,293	9,27,642
XVII.—Police ...	7,05,000	3,13,349	3,38,197	4,26,742	4,51,678	4,48,040
XVIII.—Marine ...	8,08,000	9,10,096	9,11,734	8,54,207	9,18,736	9,65,408
XIX.—Education ...	5,25,000	6,94,653	6,11,884	5,69,861	5,75,886	5,95,122
XX.—Medical ...	1,46,000	1,38,554	1,36,165	1,46,352	1,42,812	1,46,548
XXI.—Scientific and other Minor Departments ...	1,41,000	1,56,308	1,65,154	1,55,780	1,77,304	1,96,040
Total ...	39,40,000	36,97,494	37,27,693	38,17,026	39,28,936	41,61,493
Miscellaneous—						
XXII.—Receipts in aid of superannuation...	41,000	45,504	48,849	45,601	1,26,507	1,26,574
XXIII.—Stationery and Printing ...	1,23,000	1,88,397	1,75,074	1,50,506	2,94,147	1,57,368
XXV.—Miscellaneous ...	7,45,000	6,94,837	8,34,785	8,02,574	7,70,249	8,36,496
Total ...	9,09,000	9,28,738	10,58,708	9,98,681	11,90,903	11,20,438
Railways—						
XXXVI.—State Railways (gross earnings) ...	1,00,19,000	1,12,73,485	1,17,33,868	1,25,04,406	1,46,45,003	1,60,39,548
Irrigation—						
XXIX.—Major works (direct receipts) ...	13,30,000	11,03,229	13,94,369	15,21,274	13,46,728	16,02,710
XXX.—Minor works and navigation—						
By Public Works Department ...	9,44,000	8,62,662	8,67,844	7,88,642	8,44,002	8,17,034
By Civil Department ...		1,02,008	1,02,154	1,02,130	93,637	1,17,692
Total ...	22,74,000	20,67,899	23,64,367	24,12,046	22,84,427	25,38,336
Buildings and Roads—						
XXXII.—Civil works—						
By Public Works Department ...	7,50,000	1,75,422	2,00,076	2,52,843	4,72,445	1,60,855
By Civil Department ...		2,27,379	2,74,564	3,16,758	2,64,451	2,40,973
Total ...	7,50,000	4,02,801	4,74,640	5,69,601	7,36,896	4,01,828
Total ...	4,64,47,000	4,81,47,256	4,87,78,003	5,14,34,505	5,14,84,207	5,78,00,113
Grand Total ...	.....	5,01,46,180	5,20,86,094	5,49,85,577	5,51,60,754	6,02,72,887

EXPENDITURE.

EXPENDITURE.	Contract assignment.	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Approximate actuals, 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct demands on the Revenues—						
1. Refunds and Drawbacks	1,55,000	1,56,096	1,40,156	1,50,185	1,48,135	1,54,204
2. Assignments and Compensations ...	1,68,000	1,88,565	1,39,300	1,55,060	1,63,447	1,66,129
Charges in respect of collection—						
3. Land Revenue	34,08,000	34,05,966	35,13,059	35,47,957	36,30,963	41,14,224
5. Salt	11,000	12,360	21,224	46,521	68,258	51,098
6. Stamps	3,75,000	3,64,216	3,70,334	3,84,679	3,63,961	3,37,772
7. Excise	96,000	1,06,029	1,08,602	1,41,480	1,62,972	1,66,416
8. Provincial Rates	.....	3,47,213	3,17,410	3,37,184	4,05,650	4,34,287
9. Customs	4,97,000	5,30,638	5,24,020	5,39,442	5,42,113	5,18,721
10. Assessed Taxes	85,000	75,705	74,865	80,649	87,930	90,014
11. Forests	2,25,000	1,94,859	1,88,101	1,98,985	2,06,666	2,10,235
12. Registration	2,95,000	2,89,231	2,99,729	3,14,316	3,14,872	3,41,737
Total ...	53,15,000	56,71,487	56,96,806	58,96,458	60,94,067	65,85,347
13. Interest on ordinary debt	.....	.....	* 45,802	67,637	84,401	1,01,241
Post Office, Telegraph and Mint—						
15. Post Office	.....	.....	.....	.....	.....	4,498
16. Telegraphs	1,000	915	884	868	(—)481	.....
Salaries and expenses of Civil Department—						
18. General Administration	15,62,000	15,42,879	15,71,096	16,20,623	15,84,964	16,16,326
19. Law and Justice—						
Judicial Courts	80,11,000	79,40,386	81,01,737	81,54,840	82,40,807	84,82,793
Jails	17,28,000	15,31,090	17,95,795	18,99,078	20,40,807	20,22,096
20. Police	47,48,000	47,86,787	48,34,099	52,93,025	58,05,884	59,53,275
21. Marine	7,81,000	9,16,601	10,71,199	12,11,342	9,40,470	9,42,251
22. Education	32,46,000	24,22,221	24,58,200	24,94,936	25,24,854	25,51,574
24. Medical	14,59,000	14,48,691	14,87,730	15,29,158	15,55,936	15,66,661
25. Political	.....	.....	24,462	21,273	21,801	34,505
26. Scientific and other Minor Departments	3,30,000	3,03,598	3,10,050	3,04,008	2,97,048	3,11,594
Total ...	2,18,65,000	2,08,87,253	2,16,54,368	2,25,28,883	2,30,82,071	2,34,80,985
Miscellaneous—						
29. Superannuation, &c.	12,54,000	12,79,572	13,70,007	14,36,145	15,13,417	15,99,526
30. Stationery and Printing	10,59,000	10,46,423	10,21,438	9,89,272	11,51,087	13,34,909
32. Miscellaneous	3,48,000	3,43,134	2,40,632	2,44,974	2,25,640	2,94,751
Total ...	26,61,000	26,69,129	26,32,077	26,70,391	28,90,144	32,29,186
Famine Relief and Insurance—						
33. Famine Relief	.....	.....	54,338	1,34,269	12,682	.....
37. Construction of Railways	.....	(—)1,840	(—)10,803	235	13,040	7,750
Railways (Revenue Account)—						
38. State Railways—						
Working expenses	59,61,000	59,34,865	59,49,007	60,84,635	71,30,816	1,04,65,868
Interest on debt	28,02,000	30,81,696	32,61,382	34,32,670	35,81,548	36,98,508
40. Subsidized Companies—						
Land, &c.	.....	49	(—)366	1,072	5,129	1,358
41. Miscellaneous Railway expenditure ...	.....	68,290	1,42,092	82,510	79,914	76,463
Total ...	87,63,000	90,84,900	93,52,715	96,00,887	1,07,97,407	1,42,41,897
Irrigation—						
42. Major works—						
Working expenses	11,25,000	15,03,585	14,18,090	13,55,565	13,51,272	13,54,171
Interest on debt	22,94,000	23,13,446	23,39,849	23,64,042	23,81,997	24,03,107
43. Minor works and navigation—						
Minor works by Public Works Department	11,48,000	15,18,533	14,75,746	14,19,180	15,02,988	15,59,796
Minor works by Civil Department ...	2,000	1,916	1,911	2,017	11,508	14,552
Total ...	45,69,000	53,37,480	52,35,596	51,40,804	52,47,765	53,31,626
Buildings and Roads—						
45. Civil works—						
By Public Works Department	31,14,000	27,61,075	39,04,303	31,24,008	35,06,058	38,60,194
By Civil Department		1,65,736	1,19,658	61,640	65,416	* 1,46,306
Total ...	31,14,000	29,26,811	40,23,961	31,85,648	35,71,474	40,26,500
Contributions ...	1,59,000	2,61,063	7,50,184	11,82,950	8,94,450	8,78,841
Total ...	4,64,47,000	4,68,37,189	4,94,35,922	5,04,09,030	5,26,87,980	5,78,87,871
Closing balance ...	.....	33,08,991	26,51,072	36,76,547	24,72,774	23,85,016
GRAND TOTAL ...	.....	5,01,46,180	5,20,86,994	5,40,85,577	5,51,60,754	6,02,72,887
Provincial surplus (+) or deficit (—)	.....	(+)13,10,067	(—)6,57,919	(+)10,25,475	(—)12,03,773	(—)87,758

14. It appears on the face of this statement that the Provincial revenues have increased from the contract estimate of Rs. 4,64,47,000 to Rs. 5,78,00,113, while the expenditure on all accounts has risen from an assignment of a like amount to Rs. 5,78,87,871. But it would be misleading to say that the whole of this growth of more than 100 lakhs in revenue and expenditure has been the outcome of Provincial administration. As already stated, the accounts of the last two years, 1890-91 and 1891-92, have been swollen on both sides by the inclusion of the transactions of the Bengal and North-Western Railway from 1st July 1890, without affecting in any way the finance of the province. The accounts of these two years have also been swollen with excess duty levied under the Succession Act VII of 1889 on probates, letters of administration, &c., which has been paid back in entirety to Imperial through the adjusting head of Land Revenue. Again, out of the total capital outlay on the Orissa Coast Canal, amounting to Rs. 5,04,839, additional assignments of Rs. 3,10,000 and Rs. 1,81,000 were made to Provincial Revenues in 1887-88 and 1889-90 respectively, and advances aggregating Rs. 4,37,216 have also been made from Imperial Revenues during the last three years of the contract, for remodelling the Hidgellee Tidal Canal, the Provincial Government undertaking to pay interest on this last amount till it is paid back.

Since the settlement of the contract the Eastern Bengal Railway Police has been provincialized with effect from 1887-88 with an assignment of Rs. 41,000 a year; the ordinary political charges have been transferred from Imperial to Provincial revenues with effect from 1888-89 with a grant of Rs. 21,000, and the Police of Calcutta and the Suburbs has been made entirely Provincial with effect from the third year of the contract with an assignment of Rs. 2,00,000.

An additional assignment of Rs. 93,000 a year has also been sanctioned to meet the cost of interest on exchange on the capital outlay on State Railways, which was not taken into account when the contract was made.

The opening of the South Lushai Hills district caused a considerable increase of expenditure in the last two years, especially under Police, amounting to Rs. 12,26,860, against which the Provincial Revenues have received in the last year a grant equivalent to half the amount.

A Provincial Loan Account has also been opened from 1888-89, of which only the interest received and paid are entered in the General Account.

15. Eliminating the transactions which are purely formal, and which had no direct effect on Provincial finance during the period covered by the contract, exhibiting separately numerous other adjustments shown in detail in paragraph 17 below, and taking only the net results under Railways, the following table shows the actual growth of revenue and expenditure during the five years in *thousands* of rupees.

	Contract assignment.	Actuals, 1887-88.	Actuals, 1888-89.	Actuals, 1889-90.	Actuals, 1890-91.	Actuals, 1891-92.
Receipts.						
Principal heads of Revenue	2,91,71	2,99,49	2,98,22	3,08,67	3,09,03	3,20,39
Deduct excess duty under Act VII of 1889	.....	.....	.....	.....	1,71	63
	2,91,71	2,99,49	2,98,22	3,08,67	3,07,32	3,19,76
Interest	73	67	97	1,04	93	1,18
Post Office and Telegraph	.....	1	1	1	.....	.....
Civil Departments	39,40	36,97	37,28	38,17	39,29	41,62
Miscellaneous	9,09	9,29	10,59	9,99	11,91	11,20
	3,40,93	*3,46,43*	*3,47,07*	*3,57,88*	*3,59,45*	*3,73,76*
Net earnings of railways	40,58	53,38	57,85	64,20	75,14	55,74
Adjustments	.....	.....	.....	.....	—10,49	+ 5,94
	40,58	53,38	57,85	64,20	64,65	61,68
Irrigation	22,74	20,68	23,64	24,12	22,84	25,38
Civil works	7,50	4,03	4,75	5,70	7,37	4,02
	70,82	*78,09*	*86,24*	*94,02*	*94,86*	*91,08*
Total ...	*4,11,75*	*4,24,52*	*4,33,31*	*4,51,90*	*4,54,31*	*4,64,84*
Adjustment	(—) 6,90	(—) 6,90	(—) 6,90	(—) 6,90	(—) 6,99	(—) 6,99
					(—)10,000	
	(+) 1	(+) 1,40	(+) 1,88	(+) 4,29	(+) 4,60	(+)13,05
	(—)6,89	*(—)5,50*	*(—)5,02*	*(—)2,61*	*(—)12,30*	*(+)6,15*
GRAND TOTAL ...	*4,04,86*	*4,19,02*	*4,28,29*	*4,49,29*	*4,42,01*	*4,70,99*
Expenditure.						
Direct demands under Revenue heads ...	53,15	56,71	56,97	58,96	60,95	65,85
Interest	.....	.....	46	68	84	1,01
Post Office and Telegraph	1	1	1	1	.....	5
	53,16	*56,72*	*57,44*	*59,65*	*61,79*	*66,91*
Civil Departments	2,18,65	2,08,87	2,16,54	2,25,29	2,30,82	2,34,81
Deduct cost of *Cassandra*	.....	.....	.....	1,91	.....	.....
	2,18,65	2,08,87	2,16,54	2,23,38	2,30,82	2,34,81
Miscellaneous	26,61	26,69	26,32	26,70	28,90	32,29
Famine relief	.....	.....	54	1,34	13	.....
Construction of railways	.....	(—)2	(—)11	.....	13	8
Interest on railways	28,02	30,82	32,61	34,33	35,82	36,99
Subsidized Coy.'s land, &c.	.....	.....	.....	1	5	1
Miscellaneous railway expenditure	.....	68	1,43	83	80	76
	2,73,28	*2,67,04*	*2,77,33*	*2,86,59*	*2,96,65*	*3,04,94*
Irrigation	45,69	53,37	52,36	51,41	52,48	53.32
Deduct for Orissa Coast Canal and Hijili Tidal.	...	3,10	.....	2,30	1,53	2,35
	45,69	50,27	52,36	49,11	50,95	50,97
Civil works	31,14	29,27	40,24	31,86	35,71	40,26
Contribution	1,59	2,61	7,50	11,83	8,94	8,79
	78,42	*82,15*	*1,00,10*	*92,80*	*95,60*	*1,00,02*
GRAND TOTAL ...	*4,04,86*	*4,05,91*	*4,34,87*	*4,39,04*	*4,54,04*	*4,71,87*
Surplus (+) or deficit (—)	.....	(+)13,11	(—)6,58	(+)10,25	(—)12,03	(—)88

It will be seen that the revenues have risen from Rs. 4,24,52,000 in 1887-88 to Rs. 4,33,31,000 in 1888-89, Rs. 4,51,90,000 in 1889-90, Rs. 4,54,31,000 in 1890-91, and Rs. 4,64,84,000 in 1891-92; that the expenditure has increased from Rs. 4,05,91,000 in 1887-88 to Rs. 4,34,87,000 in 1888-89, Rs. 4,39,04,000 in 1889-90, Rs. 4,54,04,000 in 1890-91, and Rs. 4,71,87,000 in 1891-92; that against this increase of expenditure additional grants aggregating Rs. 25,22,000 in five years have been obtained from the Imperial revenues, while, in addition to the annual payment of Rs. 6,90,000 out of the Provincial surplus, a special contribution of 10 lakhs has been made to the Imperial revenues, in 1890-91. The principal fluctuations under the major heads are explained in the following paragraphs.

16. *Land Revenue*—The receipts from Land Revenue Proper have been as follows:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Land Revenue	3,82,50,000	3,80,01,091	3,73,73,461	3,88,82,119	3,88,19,398	3,86,79,567
Deduct—Percentage on collections from Government estates set apart for management and improvements	3,87,000	3,83,896	3,25,880	3,94,620	3,83,574	4,68,873
	3,78,63,000	3,76,17,195	3,70,47,581	3,84,87,499	3,84,35,824	3,82,10,694
Provincial share	94,66,000	94,04,299	92,61,895	96,21,875	96,08,956	95,52,673
Percentage on collections as above ...	3,87,000	3,83,896	3,25,880	3,94,620	3,83,574	4,68,873
Total ...	98,53,000	97,88,195	95,87,775	1,00,16,495	99,92,530	1,00,21,546

Under the orders of the Government of India, Finance and Commerce Department, No. 4689, dated the 14th December 1886, special efforts were made to collect the full demand for 1886-87 before the contract came into operation, and this led to a considerable diminution of arrear demands for collection in the following year. The decrease in 1888-89 was chiefly due to the failure of the Burdwan Raj to pay its March instalment before the close of the year, and also to smaller collections in Government Estates in Midnapore and Orissa, which suffered from floods and droughts during that year. The short collections in 1887-88 and 1888-89 were made up in the two following years, and the receipts in 1891-92 were smaller than in the preceding year, as the arrear balances had again been comparatively reduced in the latter. The average realizations during the five years have been at the rate of Rs. 3,83,51,000, which shows an improvement of more than a lakh over the contract estimate, and this nearly corresponds to the increase in the current demand. When it is remembered that only a small part of Bengal is temporarily settled, and that there have been years of unfavourable harvest in parts of the country, this improvement may be considered satisfactory. The percentage on collections from Government estates for their management and improvement has been raised from 10 to 12 per cent. under the orders of the Government of India, Home Department, No. 196, dated the 29th May 1891, with effect from the beginning of 1891-92, in order to provide for sanitary improvements in villages, and this accounts for the large increase shown under this minor head in 1891-92. The total Provincial receipts in the five years amounted to Rs. 4,94,06,541, and the gain to the Provincial revenues under this head over the contract assignment of Rs. 5 × 98,53,000 or Rs. 4,92,65,000 *plus* 78,000, the additional percentage, or Rs. 4,93,43,000 has been Rs. 63,541 only.

17. The details of the adjustments between the Imperial and Provincial accounts effected through the Land Revenue head are shown below:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Trial boring for seams of coal in Sonthal Pargana ...	.....	.....	.....	(—)4,475	.....	.....
2. Fixed contribution to Imperial ...	(—)6,90,000	(—)6,90,000	(—)6,90,000	(—)6,90,000	(—)6,90,000	(—)6,90,000
3. Special benevolence to Imperial ...	.....	.....	.....	.....	(—)10,00,000	.....
4. Hidgellee Tidal Canal ...	.....	.....	.....	+49,474	+1,52,884	+2,34,918
5. Interest on exchange, State Railways	.....	.....	+1,86,000	+93,000	+93,000	+93,000
6. Interprovincial adjustments ...	.....	+85,430	(—)80,430	+46,621	+1,29,491	+71,066
7. Duty on Bengal-made rum ...	.....	.....	(—)11,025	(—)10,261	(—)11,210	(—)5,276
8. Half the cost of the Special Branch of the Police Office ...	.....	.....	+ 1,755	+1,291	+5,458	+5,592
9. Half the cost of the South Lushai Hill charges ...	.....	.....	.....	.....	.....	+6,13,430
10. Custom House Appraisers ...	.....	+6,549	+6,780	+7,280	+7,620	+7,620
11. Conservation of ancient monuments	+1,000	+1,000	+1,000	+1,000	+1,000	+1,000
12. Petroleum wharf establishment at Budge-Budge ...	.....	.....	+4,000	+4,000	+4,000	+4,000
13. Eastern Bengal Railway Police ...	.....	+41,000	+41,000	+41,000	+41,000	+41,000
14. Political charges Provincialized ...	.....	.....	+21,000	+21,000	+21,000	+21,000
15. Calcutta Police ...	.....	.....	.....	+2,00,000	+2,00,000	+2,00,000
16. Forest survey charges ...	.....	.....	(—)2,900	(—)2,900	(—)2,900	(—)2,900
17. New method of testing distillation of imported spirits ...	.....	.....	.....	+2,500	+2,500	+2,500
18. Duty levied under Succession Act VII of 1889 on probates, letters-of-administration, and certificates under Act XXVII of 1886 ...	.....	.....	.....	.....	(—)1,71,123	(—)63,444
19. Adjustment on account of the new classification of rewards paid out of criminal fines in excise and stamp cases ...	.....	.....	.....	(—)28,861	(—)32,980	(—)40,100
20. Up-keep of the *Rhotas* ...	.....	.....	.....	.....	+8,500	+8,500
21. Interest on Hidgellee Tidal Canal ...	.....	.....	.....	.....	(—)6,022	(—)12,790
22. Net earnings of the Bengal and North-Western Railway ...	.....	.....	.....	.....	(-)10,49,556	+5,94,043
23. Adjustment of the loss in rents from the Burrakar Iron Works ...	.....	.....	.....	.....	.....	+11,582
24. Assignment to Provincial to defray a portion of the cost of traverse survey of Wards' estates in Bengal ...	.....	.....	.....	.....	.....	+34,280
25. Orissa Coast Canal ...	.....	+3,10,000	.....	+1,81,000	.....	.....
26. Copying fees realised in cash and credited to Imperial revenue without authority by reducing Provincial share in 1885-86 ...	.....	+5,836	.....	.....	.....	.....
27. Half the excess over contract sum for survey and settlement charges ...	.....	.....	.....	.....	.....	+2,27,292
28. Adjustment of over charge to Provincial Revenues for Duar-survey ...	.....	.....	.....	.....	.....	+25,047
29. Interest on Provincial loans—loss to Provincial account ...	.....	.....	+20,982	.....	.....	.....
30. Construction of a vessel to replace the pilot brig *Cassandra* ...	.....	.....	.....	+1,91,423	.....	.....
31. Mr. Kilby's salt-weighing machine ...	.....	.....	.....	+33,000	.....	.....
32. Cost of constructing buildings required at Budge-Budge for accommodation of officers of the Customs Department	.....	...	.....	+25,000	.....	.....
Total ...	(—)6,89,000	(—)2,40,185	(—)5,01,838	+1,61,032	(—)22,97,338	+13,81,360

For items 8, 9, 15, 27 and 31, grants equivalent to nearly half the additional charges thrown on the Provincial Revenues were sanctioned, and if full assignment had been made, the province would have been better off by nearly twelve lakhs than the results show it to be. On the other hand the Provincial Revenues have been relieved to the extent of Rs. 1,01,941 in consequence of the change in the procedure of charging rewards paid out of criminal fines in Stamp and Excise cases, under the departmental heads of accounts instead of under the wholly Provincial head of Law and Justice, while an increase of revenue, amounting to Rs. 2,34,567, has been obtained under Stamps, in consequence of the duty levied under the Succession Act VII of 1889 on probates, letters of administration and certificates under Act XXVII of 1886, but the entire benefit to the Provincial Revenues which should have accrued from these two sources has been discounted by a debit to Provincial under the adjusting head of Land Revenue. The effect of the net adjustment for supplies and services obtained from, and rendered to, this Government, including those for exciseable articles produced in one Province and consumed in another (items 1, 6, and 7), afforded to Bengal a net credit for Rs. 2,09,931, while for the excess receipts included in the Provincial account on account of the Bengal and North-Western Railway, a sum of Rs. 4,55,513 has been paid back through the head of Land Revenue. A special benevolence of Rs. 10,00,000 was made to the Imperial Revenues in 1890-91.

18. The expenditure charged under Land Revenue has risen from Rs. 34,05,966 in 1887-88 to Rs. 41,14,224 in 1891-92, or by Rs. 7,08,258. The details are these:—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.
(a) District Administration	28,37,134	28,32,555	28,36,137	28,48,848	29,14,878
(b) Management of Government estates ...	3,35,277	3,43,981	3,06,811	2,85,358	3,72,708
(c) Survey and Settlement	1,44,373	2,69,393	3,38,481	4,16,676	7,44,585
(d) Land Records and Agriculture ...	89,182	67,130	66,528	80,081	82,053
Total ...	34,05,966	35,13,059	35,47,957	36,30,963	41,14,224

The increase in 1891-92 under (*a*) is due partly to the creation of the new districts of Palámau and South Lushai Hills, and partly to the general growth of administrative charges.

The excess under (*b*) includes about Rs. 41,000 in 1891-92 for sanitary improvements, for which an increase of 2 per cent. in the collections of Government estates has been assigned.

The increase under (*c*) was due to more extensive operations of the Land Settlement and Professional Survey Department. The contract assignment for those charges was Rs. 2,90,000, or Rs. 14,50,000 for the five years. But the total expenditure in these five years amounted to Rs. 19,13,508, or Rs. 4,63,508 in excess of the assignment. Against this excess an additional grant of Rs. 2,27,292, equivalent to half the increase, has been made to the Provincial Revenues through the head of Land Revenue as stated above. A further credit for Rs. 25,047 has been allowed to the Provincial Revenues on account of the Duars survey in the three years from 1888-89 to 1890-91.

19. *Salt.*—The rate of rent of warehouses was reduced from Rs. 5 to Rs. 3 per 100 maunds, with effect from the 1st April 1887, and although in the first instance this led to the decrease of receipts in 1887-88 and 1888-89, the result in the long run has fully justified the change of policy then introduced. A considerable increase in bonding operations in the following two years was directly due to this cause. The increase in these operations in 1890-91 is attributed also to the rise in the price of salt brought about by the influence of the English Salt Syndicate. The decrease in 1891-92 was due to larger clearances, as, in consequence of the increasing importation of salt by steamers *viâ* the Suez Canal, and more rapid and continuous clearance from shipboard, the necessity of keeping large stocks in the golahs has been obviated. This is attributable to the introduction of Kilby's scales which, by simplifying and cheapening the weighment of salt, have rendered it profitable to merchants to import salt by steamers; and thus, though trade has been quickened and importation increased, there is no necessity for storing salt in the warehouses so long as was formerly the case. The result is that the Imperial duty from imports has increased, but the Provincial asset, rent of warehouses, has declined.

From the year 1888-89 the municipal taxes on the Sulkea Salt Golahs were debited to this head instead of to "32—Miscellaneous," which accounts for the increase of expenditure in that year. The increase in 1889-90 and subsequent years was due to the gradual introduction of Mr. Kilby's patent scales for the weighment of salt in Calcutta and other ports in Bengal. The payment of Rs. 10,456 in 1890-91 to the East Indian Railway Company as contribution towards the construction of a siding in the Sulkea Salt Golahs swelled the charges for that year.

20. Under the head, *Stamps*, the development of the revenue has been steady and continuous with a marked increase in every third year as is shown in the following table:—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.
Court-fee stamps	1,02,64,782	1,00,88,114	1,03,48,831	1,01,88,732	1,09,51,000
General stamps	34,02,525	36,50,855	37,78,911	39,53,076	40,62,000
Miscellaneous	1,48,730	1,00,016	1,10,289	1,05,118	87,000
Total ...	1,38,16,037	1,38,38,985	1,42,38,031	1,42,46,926	1,51,00,000
Imperial share ...	34,54,009	34,59,746	35,59,508	35,61,732	37,75,000
Provincial share ...	1,03,62,028	1,03,79,239	1,06,78,523	1,06 85,194	1,13,25,000

The gross receipts in 1887-88 amounted to Rs. 1,38,16,000 against the contract estimate of Rs. 1,34,50,000. The increase in 1888-89 was only Rs. 23,000, but in the third year of the contract the receipts were Rs. 1,42,38,000, showing an increase of Rs. 3,99,000 over the receipts of the preceding year. The increase in the following year was only Rs. 9,000, while in the last year of the contract the receipts aggregated Rs. 1,51,00,000, being an increase of Rs. 8,53,000 on that of 1890-91. The increase under general stamps in 1890-91 was almost entirely due to the formation of companies, the transfer of shares, execution of leases, &c., consequent upon the gold speculation in Chota Nagpur, while the increase in 1891-92 was almost entirely in court-fee stamps, and is attributable to an increase in the number of civil suits. It is reasonable to ascribe these results partly to the increased facilities for obtaining justice, partly to a growing tendency to substitute written agreements for verbal contracts, and partly to improved administration and special vigilance in the prevention and detection of frauds. The gain of the Local Government on the contract under this head was 2¾ lakhs in the first year, nearly 3 lakhs in the second, nearly 6 lakhs in the third and the fourth, and 12½ lakhs in the fifth, so that the total Provincial increment come to nearly 30 lakhs in five years. But from this must be deducted Rs. 2,34,567 representing three-fourths of the excess duty under Act VII of 1889 on probates, letters-of-administration, which, as stated above, have been repaid to the Government of India under the adjusting head of Land Revenue. Under the orders of the Government of India the rate of copying fees has been reduced from four to three annas per folio from 1st April 1890, but this reduction has as yet had hardly any appreciable effect on the total revenue.

On the expenditure side the rate of discount on the sale of court-fee stamps of all values above one rupee has been reduced from 3 pies to 1½ pie per rupee from 1st April 1888. The total charges of the Stamp Department rose from Rs. 4,85,621 in 1887-88 to Rs. 4,93,778 in 1888-89, and Rs. 5,12,906 in 1889-90, and then fell to Rs. 4,85,282 in 1890-91 and Rs. 4,50,362 in 1891-92. The charges for stamp paper supplied from the Central Stores fluctuated according to requirements, while the discount paid on stamps varied according to the sale of stamps. The large decrease in 1891-92 is chiefly due to the lower rates secured for the manufacture of stamp papers under the new contracts with Messrs. DeLa Rue and Company. The direct cost of raising the stamp revenue in Bengal has now been reduced to about 3 per cent.

21. *Excise.*—The following table shows the total income derived from country spirit and that derived from other sources during the periods covered by the last three contracts:—

		Revenue from country spirits.	Revenue from other sources.	Total.
		Rs.	Rs.	Rs.
1877-78	...	28,90,000	39,78,000	68,68,000
1878-79	...	29,71,000	40,57,000	70,28,000
1879-80	...	31,89,000	40,18,000	72,07,000
1880-81	...	42,21,000	43,32,000	85,53,000
1881-82	...	46,20,000	47,54,000	93,74,000
1882-83	...	48,26,000	49,63,000	97,89,000
1883-84	...	52,23,000	52,02,000	1,04,25,000
1884-85	...	48,55,000	51,97,000	1,00,52,000
1885-86	...	45,10,000	50,74,000	95,84,000
1886-87	...	47,91,000	53,35,000	1,01,26,000
1887-88	.	52,05,000	56,61,000	1,08,66,000
1888-89	...	50,90,000	58,02,000	1,08,92,000
1889-90	...	47,07,000	57,68,000	1,04,75,000
1890-91	...	45,28,000	59,37,000	1,04,65,000
1891-92	...	48,15,000	63,19,000	1,11,34,000

Under the contract of 1877 the extraordinary development of this branch of revenue was among the most striking feature of the financial history of the period. The receipts rose from Rs. 68,68,000 in 1877-78 to Rs. 93,74,000 in 1881-82 or by 25 lakhs. This remarkable increase was due partly to the introduction and development of the outstill system, and partly to the bumper harvests, the activity of trade, and the general prosperity of the country which marked the three years 1879-80, 1880-81 and 1881-82. But commercial and

agricultural prosperity soon received a check. The rainfall in 1883, 1884 and 1885 was unfavourable in quantity and distribution, and the failure of the crops was so serious as to necessitate the opening of relief works by Government. The revenue from Excise fell from Rs. 1,04,25,000 in 1883-84 to Rs. 1,00,52,000 in 1884-85, and to Rs. 95,84,000 in 1885-86. The return of good harvests and the favourable settlement of outstills led to the revival of the revenue, and it again rose to Rs. 1,08,92,000 in 1888-89; but soon after a reaction took place against a policy which was admitted to have looked too much to revenue, and to have paid insufficient attention to the duty of attempting to reduce consumption. The next three years, which coincide with the period during which the department has been under the administration of a separate Excise Commissioner have been a period of radical change, of difficult experiments, for the most part still incomplete, and of the introduction of new measures, all of which, for the time being, tended to check the expansion of revenue. On 1st April 1889 outstills were abolished in Calcutta, Howrah and the 24-Parganas, and the system of central distilleries introduced. A year later a similar change was made throughout the Presidency, Burdwan and Orissa Divisions. At the same time the number of outstills was reduced in the districts of the Patna, Bhagalpur and Chota Nagpur Divisions, and the upset fees for licenses of all kinds were materially raised. The combined effect of these measures has been a substantial reduction of revenue in 1889-90 and 1890-91. The resistance of the abkars to the excise policy of increasing taxation, the falling off in advance collections owing to the introduction of the distillery system, and agricultural scarcity brought down the revenue from country spirits from about 51 lakhs in 1888-89 to 45¼ lakhs in 1890-91. But it is satisfactory to find that the decline has been only temporary, and that in 1891-92 the revenue rose to Rs. 48,15,000 from country spirits, and the total receipts to Rs. 1,11,34,000, the highest figure ever reached, and this result has been obtained notwithstanding the reduction of the number of shops licensed for the sale of country spirits from 3,025 in 1890-91 to 2,919 in 1891-92, and the decrease of consumption from 877,048 gallons to 814,432 gallons. Compared with the contract assignment of Rs. 24,82,000, the Provincial Government, which has been allowed one-fourth share in these receipts, has made a profit of Rs. 2,34,436 in 1887-88, Rs. 2,40,909 in 1888-89, Rs. 1,36,829 in 1889-90, Rs. 1,34,210 in 1890-91, and Rs. 3,01,490 in 1891-92, so that the total profit amounted to Rs. 10,47,874 during the whole term of the contract.

22. The contract estimate for the Provincial share of expenditure of the Excise Department was taken at Rs. 96,000, but the actuals amounted to Rs. 1,06,629 in 1887-88, rose to Rs. 1,08,602 in 1888-89, Rs. 1,41,480 in 1889-90, Rs. 1,62,972 in 1890-91, and Rs. 1,66,416 in 1891-92. The increase in 1887-88 compared with the contract grant was due to the amalgamation of the offices of Income-Tax Assessors and Excise Inspectors in 20 districts of Bengal, and the inclusion of their entire salaries under this head instead of a moiety under Excise and a moiety under Assessed Taxes. The large increase from 1889-90 under Excise and subsequent years has been, as stated above, due to the creation of the appointment of a Commissioner of Excise, the inclusion of the charges for rewards in Excise cases under this head instead of under *Law and Justice*, the appointment of a larger number of Special Deputy Collectors, and the construction of several distillery buildings. In 1891-92 two Deputy Collectors were appointed as Inspectors of Excise to assist the Excise Commissioner in district inspections, and this led to a further increase of expenditure in that year counterbalanced in some measure by smaller expenditure on distillery buildings. The employment of larger establishments has been the natural outcome of the introduction of the sadar distillery system, which cannot be effectively worked without a large and well-paid staff. The outstill system established everywhere a self-acting detective agency, which tended to keep down illicit distillation. Under the central distillery *régime* no one's self-interest is enlisted on the side of Government, and greater vigilance and activity are demanded from the inspecting and detective staff of the Excise Department. Part of the increase is also attributable to greater liberality in granting rewards for the detection of Excise offences, and to the heavier expenditure on travelling allowances which the present method of administration involves. The appointment of an Excise Commissioner has rendered it possible to pay much closer attention to the supervision of the subordinate Excise officials, and the gradual improvement brought about in the standard of Excise

administration has its effect on the revenue. The appointment of Excise Commissioner, which was at first sanctioned for three years, has now been made permanent, and the Government of India have just sanctioned an elaborate scheme for reorganizing the subordinate establishments somewhat on the lines suggested by the Excise Commission of 1884. The pay and prospects of the subordinate staff have been improved, and a superior class of men have been induced to enter the department. The incidence of the gross Excise revenue is less than Rs. 16 per hundred of the duty paying population.

23. The head *Provincial Rates* represents principally the proceeds of the Public Works Cess, but it includes also the recoveries from district funds of the proportionate cost of collecting Road Cess and the Rates for the general management of Wards' and Attached Estates. The receipts have been as follows:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Public works cess	39,20,000	38,19,860	37,97,870	39,11,693	38,93,461	40,79,753
(b) Proportionate cost of collecting road cess.		3,13,524	2,68,084	3,12,096	3,55,052	3,64,355
(c) General management of wards' and attached estates.		1,03,154	90,369	82,235	71,420	80,419
Total ...	39,20,000	42,36,538	41,56,323	43,06,024	43,19,933	45,24,527

The variations under (*a*) were partly due to the same causes which led to the differences in the Land Revenue collections and partly to progress in valuation and revaluation of districts. The gross rental assessed on the introduction of the road cess was Rs. 13,11,68,432, and on the same basis the statistics furnished by the Board of Revenue show that it amounted to Rs. 14,60,45,236 in 1890–91 and Rs. 14,78, 83,221 in 1891–92. Large recoveries of the arrears of rates on wards' estates were effected from the Burdwan Raj in 1887-88, and this accounts for the larger receipts under (*c*) in the first year of the contract. The comparatively smaller receipts under (*c*) in 1890-91 and 1891-92 were due to the release from the Government management of a large number of estates during the course of the former year.

Head (*b*) is a new head of account which appeared in the Provincial Account in consequence of the introduction of the Local Self-Government Act. Prior to the extension of the Act, the charges for the collection of both the Road and Public Works Cesses were shown in the District Road accounts, the cost of collecting the Public Works Cess being paid to the District Road Committees through the adjusting head of Contribution, an assignment of Rs. 47000 being made in the Provincial Contract under that head. The arrangement has now been reversed. The collection of the cess in the districts where the Local Self-Government Act has been introduced is shown as a Provincial charge, and is recovered from the District Funds before the net collections of the Road Cess are made over to the District Boards. The receipts and charges have been as follows:—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.
Total expenditure ..	3,47,213	3,17,410	3,37,184	4,05,650	4,34,287
Recoveries from District Funds ..	3,13,524	2,68,084	3,12,096	3,55,052	3,64,355
Cost of collection of Public Works Cess.	33,689	49,326	25,088	50,598	69,932

The increased charges in 1890-91 and 1891-92 were due to revaluations undertaken in several districts, and partly to arrear contributions recovered from District Funds on account of pensions of establishment employed for the collection of cesses. The net proceeds of the Public Works cess have been Rs. 37,86,171 in 1887-88, Rs. 37,48,544 in 1888-89, Rs. 38,86,605 in 1889-90, Rs. 38,42,863 in 1890-91, and Rs. 40,09,821 in 1891-92.

24. It will be interesting to show together the net proceeds of the Public Works cess and the charges properly debitable to them. The cess was originally imposed to enable the Government of Bengall to meet al charges for unremunerative public works made over to Provincial management, and to apply the balance, if any, to the construction and maintenance of public works of

Provincial utility. Accordingly, in 1877, the following works were made over to this Government, with the responsibility for the payment of interest charges on the capital expended on their construction: Northern Bengal Railway, Tirhut Railway, Nalhati Railway, Orissa Canals, Midnapore High Level Canal, Hidgelee Tidal Canal, and Sone Canal. The Calcutta and South-Eastern Railway was also made over; but as the earnings of this line had been barely sufficient to cover the working expenses, no interest was charged on the capital. The amount of capital expenditure on which the Provincial Government was liable for interest up to the end of 1877-78 was—

				Rs.
Railways	...	...	...	2,10,17,000
Canals	...	...	...	4,56,43,000
		Total	...	6,66,60,000

The sum due for interest on this capital at 4½ per cent., which was the rate of interest fixed at the time, was Rs. 30,00,000, while the net surplus of receipts over working expenses of Railways was Rs. 1,63,000, against a net deficit of Rs. 2,08,000 from Canals. During the quinquennial period covered by the contract of 1877, the net proceeds of the Public Works cess aggregated about 161¼ lakhs, the interest charges 157 lakhs, and the result of the Provincial administration of Productive Public Works added about 46 lakhs to Provincial resources. With this additional revenue of about half-a-lakh of rupees and improvements under other heads, the Government of Bengal could spend about 20¾ lakhs for the construction or completion of railways such as those from Sonapore on the Calcutta and South-Eastern Railway to Magrahat, from Parbatipur on the Northern Bengal Railway to Dinajpur, from Kaunia to Dharla, and from Bankipore on the East Indian Railway, to Gaya; and about 39 lakhs on Irrigation, such as those connecting the Gunduck river with the principal watercourses of the Saran district, on the Calcutta Canals, on the Jagooly Scheme, and the Orissa Coast Canal.

Similarly, during the term of the next quinquennial contract, the net proceeds of the public works cess aggregated about 187¼ lakhs, and the net receipts from railways and canals 94 lakhs, while the charge for interest amounted to about 196¾ lakhs. Out of the surplus of about 84½ lakhs from this source, about 29 lakhs was spent for the completion of the Dinajpur Branch of the Northern Bengal State Railway, the Diamond Harbour Branch of the Calcutta and South-Eastern Railway, and the Kaunia-Dharla Railway. More than one lakh was spent on the acquisition of lands and other charges for subsidized railways, and about 31½ lakhs for the prosecution of the Orissa Coast Canal and the improvement of the Calcutta Canals, while in addition to this large expenditure amounting to more than 20 lakhs was incurred for the maintenance of several canals for which no capital account has been kept.

During the five years now under review, a considerable change was made in the financial relations between the Government of Bengal and the Government of India, so far as the railways were concerned, the Northern Bengal State Railway and the Calcutta and South-Eastern Railway with their branches and feeders being included in the Eastern Bengal Railway System, which is rather an Imperial than a Provincial undertaking, and the management of the Tirhut Railway being made over to the Bengal and North-Western Railway Company. Leaving aside the transactions of these railways, which moreover are now able to bear their own interest charges, and can no longer be treated as unremunerative works, and taking only the transactions of the canals, it will be seen that against the total net proceeds of the Public Works cess, amounting to about 192¾ lakhs, the charge for interest on irrigation canals amounted to Rs. 118 lakhs, while the earnings of these canals just covered their working expenses with a deficit of about Rs. 14,000 in five years. Out of the surplus of 74¾ lakhs, Rs. 36,53,000 has been spent on the maintenance and repairs of the Calcutta and other canals classed as "Minor works," Rs. 31,63,000 on Government embankments, Rs. 71,000 for the improvements of the Calcutta and Eastern, Midnapore, and Sone Canals and Damodar project, Rs. 87,000 on surveys, such as the Western Bengal Railway Survey, Darbhanga-Sitamarhi Survey, and Sakri-Jainagar Survey, besides Rs. 6,60,000 advanced on Takavi Embankments and Rs. 9,42,000 expended on the Orissa Coast Canal, and for remodelling the

Hidgelee Tidal Canal, and large amounts disbursed for the improvement of Provincial Road communications.

25. The increase in expenditure under *Customs* over the contract assignment was chiefly due to the adjustment under this head of the rent, rates, and taxes of the Customs buildings which were hitherto adjusted under Miscellaneous, and to the entertainment of additional establishment of appraisers for changes in the Tariff Act, for additional wharf establishment at Budge-Budge in consequence of the introduction of the Petroleum Act just before the close of 1887-88, for a new method of testing distillation of spirits, and for temporary preventive establishment according to the requirements of trade. The only fluctuation in receipts was in 1888-89, and was due to smaller recoveries on account of demurrage.

26. The head *Assessed Taxes* represents the receipts from the income-tax. The contract estimate of the Provincial share, which was limited to half the revenue, was taken at Rs. 17,84,000, whereas the actuals in each year were Rs. 18,69,971, Rs. 19,55,698, Rs. 20,83,503, Rs. 21,19,441, and Rs. 21,54,146. The development of revenue has been steady and continuous. The aggregate gain to the Provincial revenues has been about 12½ lakhs of rupees during the currency of the contract. The average charge for the assessment and collection of the tax as debitable to the Provincial account, which is half of the total expenditure, amounted to Rs. 81,833 a year against the contract assignment of Rs. 85,000; but it rose from Rs. 75,705 in 1887-88 to Rs. 87,930 in 1890-91, and to Rs. 90,014 in 1891-92, and the rise has been in proportion to the growth of revenue, but chiefly for increased charges under the head of travelling allowance. A part of the increase is due to the separation of the offices of Excise Inspector or Sub-Inspector from that of Assessor of Income-tax, which was decided on in 1889, and fully carried out in 1890-91. Service in the Income-tax Department, which had formerly been treated as temporary, was at the same time declared to be permanent and pensionable. Districts were divided into five classes according to the average revenue from income, and five grades of Assessors were appointed on somewhat lower rates of pay than had previously been allowed. The effect of this reorganization has been to provide every district with an officer whose whole time is given to Income-tax work, and will lead to improve the quality of the work done by the Assessors, and make the assessment registers a trustworthy record of the taxable incomes in each district. The average incidence of the tax on the whole population of the province, excluding assessments on the salaries of Government officials, and the interest on Government securities, was in 1891-92 Re. 1 to every 19·2 persons, and the proportion of persons assessed for the whole of Bengal was 1 to 688.

27. The Forest Department in Bengal is of comparatively little importance from a revenue point of view. The following figures compare the net revenue in each year with the contract estimates:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	7,00,000	6,57,794	6,76,907	7,68,717	7,27,392	7,89,553
Expenditure	4,50,000	3,89,717	3,76,203	3,97,969	4,13,332	4,20,470
Net revenue ...	2,50,000	2,68,077	3,00,704	3,70,748	3,14,060	3,69,083
Provincial share in net revenue ...	1,25,000	1,34,038	1,50,352	1,85,374	1,57,030	1,84,541

There was an abnormal fall in net revenue in 1890-91 in the Sunderbun Division, attributable in a large measure to local agricultural distress, and the presence of excess stock of *sundri* wood in the market. The gross revenue in 1891-92 was the largest ever obtained since the department was formed; and the net revenue amounted to Rs. 3,69,083, notwithstanding a heavy outlay of Rs. 31,500 on account of a new steamer *Swan* purchased for the department, and increased pay of establishment sanctioned by the Government of India. The surplus in 1888-89 would have been larger but for the depression of trade in Chittagong attributable to the frontier raids which prevented access to the more remote parts, and also for the grant of considerable concessions to the inhabitants of Orissa during the scarcity of that year.

The net revenue in each year has been more than was anticipated in the contract, and the net gain to the Provincial Government during the five years has been Rs. 1,86,335.

28. Under the head of *Registration* the figures of gross receipts must not be looked at alone; as this is a Department where, more than in most other cases, increase in expenditure on establishment produces increase of revenues.

The following statement compares the net revenue from Registration in each year with the contract estimates:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91..	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	10,76,000	10,17,825	10,93,544	12,00,066	12,39,079	13,34,313
Charges	5,90,000	5,78,462	5,99,459	6,28,631	6,29,743	6,,83,474
Net receipts	4,86,000	4,39,363	4,94,085	5,71,435	6,09,336	6,50,839
Provincial share in receipts	2,43,000	2,19,681	2,47,042	2,85,717	3,04,668	3,25,419

It will be seen that, though the net revenue in the first year of the contract showed a decrease compared with the contract estimate, the revenue increased gradually every year, and that the Provincial revenues made a net profit of Rs. 1,67,527 under this head in the quinquennial period. These satisfactory results are greatly due to the steady expansion of Registration offices supervised by special, not official, agency, and to some extent to the speculation in gold and silver mining.

29. *Interest.*—Under the order contained in the Resolution of the Government of India, Finance Department, No. 13, dated the 13th January 1889, the control and management of loans and advances to municipalities and other public bodies (excluding Presidency corporations), to landholders and other notabilities, &c., have been made over to the Local Government. The total amount of loans and advances made under these orders and repayments received are shown in the following table:—

	1888-89.		1889-90.		1890-91.		1891-92.		Closing balance on 31st March 1891.
	Outgoings.	Receipts.	Outgoings.	Receipts.	Outgoings.	Receipts.	Outgoings.	Receipts.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ADVANCES TO CULTIVATORS—									
Loans under the Land Improvement Act ...	2,44,714	56,233	80,526	44,692	28,309	53,774	94,570	94,707	
Advances under the Agriculturists Loans Act	2,07,851	26,849	2,50,685	1,01,903	1,88,196	1,47,466	49,209	1,35,599	
Famine advances ...	5,318	4,731	79,309	79,776	10,782	492	.....	10,409	
ADVANCES UNDER SPECIAL LAWS—EMBANKMENTS AND DRAINAGE ADVANCES—									
Zamindari embankment advances ...	1,50,067	29,756	82,303	38,122	35,892	72,866	54,872	90,938	
Drainage advances—									
Ampta drainage ...	52	.....	.....	.....	.....	.....	.....	.....	
Howrah do. ...	2,94,838	24	1,654	3,350	14,766	22			
Nadia do. ...	290	.....	.....	.....	.....	.....			
Rajapur do. ...	5,45,590	.....	2,58,407	868	70,764	1	1,35,772	21,152	
Dankooni do. ...	73,555	33,060	3,201	13,638	2,154	12,784			
Protabkhally do. ...	12	.....	.....	.....	.....	.....			
LOANS TO LAND-HOLDERS	19,000	255	1,01,000	6,608	2,023	52,866	4,35,000	1,06,083	
LOANS TO MUNICIPALITIES AND OTHER LOCAL BODIES—									
Mufassal municipalities	28,960	1,771	30,000	1,851	1,80,000	71,936	37,500	5,492	
District Boards and other local bodies ...	505	205	.....	300	2,10,000	1,05,000	1,56,000	18,643	
Port Fund, Chittagong	.....	.....	.....	.....	61,455	.....	63,771	.....	
	15,70,782	1,52,884	8,37,175	2,01,114	8,12,341	5,17,207	10,26,694	4,83,024	28,02,762

It will be seen that during the last four years sums aggregating Rs. 42,47,000 has been advanced on all accounts, and Rs. 14,44,000 has been repaid. The interest received and paid by the Government of Bengal are:—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	.....	24,820	34,231	33,676	58,933
Charges	.....	45,802	67,637	84,461	1,01,241
Deficit	.....	20,982	33,406	50,785	42,308

The charges represent 4 per cent. on the mean balance outstanding on the close of every year, which is payable to the Government of India under the orders quoted above.

The gradual increase on the charge side is due to the larger mean balance outstanding at the close of each succeeding year. The above table shows that the loss to the Provincial Revenue from the new arrangement has amounted to Rs. 20,982 in 1888-89, Rs. 33,406 in 1889-90, Rs. 50,785 in 1890-91, and Rs. 42,308 in 1891-92. The loss for the first year has only been recouped by an additional grant from the Imperial Revenues under the head of Land Revenue. The loss is, however, only temporary, as the whole amount will be more than recovered when the drainage and embankment works, for which the major portion of the advances have been made, are completed, and interest will be recovered with instalments of capital from the zamindars and others who will be benefited by the works. The interest payable on the advances has been included in the capital cost of the works, while interest payable to the Government of India is charged on the amount advanced from the Imperial Treasury; and thus when the recoveries are made, the Government of India will receive only the amounts actually advanced, and the Provincial Government will get the balance, which will include the suspended interest on the capital expended.

Besides the receipts shown above, this head also comprises interest on the securities of the Education Department and interest on arrears of Public Works cess. The aggregate of these receipts, exclusive of interest on loans, amounted to—

	Rs.
1887-88	67,093
1888-89	72,563
1889-90	70,036
1890-91	58,833
1891-92	59,230

30. *Post Office.*—The charges under this head in 1891-92 represented the charges incurred in the South Lushai Hills for the carriage of mails.

31. The General Administration Charges have risen from Rs. 15,42,579 to Rs. 16,16,326 as shown below:—

1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Rs. 15,42,879	Rs. 15,71,096	Rs. 16,20,623	Rs. 15,84,964	Rs. 16,16,326

The increase in 1888-89 and 1889-90 was due to the deputation of officers on special duty connected with the revision of the statistical accounts of Bengal, and to enquire into the excise systems of the Presidencies of Madras and Bombay. In 1889-90 again the charges under the sub-head "Board of Revenue" included the salary of a Member of the Board of Revenue of the North-Western Provinces paid in Calcutta and recovered by inter-provincial adjustment from the North-Western Provinces. The increase in 1891-92 was partly due to the appointment of a special officer in the Judicial Department of the Secretariat, and partly to the payment in Calcutta of salaries and leave allowances of officers of the local Secretariats of Burma and Assam.

32. *Law and Justice (Judicial Courts).*—The following table compares the receipts and charges under this head with the assignments fixed in the contract:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Courts of Law—						
Receipts	7,69,000	7,74,255	7,89,538	8,04,582	8,96,337	8,82,093
Charges	80,11,000	79,40,386	81,01,737	81,54,840	82,40,807	84,82,793
Net charges	72,42,000	71,66,131	73,12,199	73,50,258	73,44,470	76,00,700

No adequate provision was made in the contract for the improvement of Judicial establishments, which was left to be met from the improveable revenues made over to Provincial management. The increase of nearly 4¾ lakhs in 1891-92 in the contract assignment represents the financial effect of the increase which has been found necessary in the number of Subordinate Judges and Munsifs and Judicial establishments generally. There has also been a partial improvement in the ministerial establishment of the Civil Courts sanctioned

in consequence of the recommendations made in the reports of Messrs. Toynbee and Stevens who were appointed to enquire into the subject.

33. *Jails.*—The receipts and charges of the Jails Department are shown below:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts—Ordinary ...	5,000	4,362	7,753	2,319	2,836	9,214
Manufactures ...	8,41,000	7,05,917	7,67,268	8,57,183	7,63,457	9,18,428
Total ...	8,46,000.	7,10,279	7,75,021	8,59,502	7,66,293	9,27,642
Expenditure—Ordinary ...	6,39,000	10,02,033	11,46,915	13,14,794	12,09,569	13,57,196
Manufactures ...	10,89,000	5,29,057	6,48,880	5,84,284	8,30,738	6,64,810
Total ...	17,28,000	15,31,090	17,95,795	18,99,078	20,40,307	20,22,006
Net expenditure ...	8,82,000	8,20,811	10,20,774	10,39,576	12,74,014	10,94,364

The comparative smaller expenditure in 1887-88 was due to the release and remissions granted on the celebration of the Jubilee. The total jail population fell from 14,629 on 1st January 1887 to 13,210 on 31st December 1887, and to 11,990 on 31st March 1888. The Bhagalpur District Jail was abolished in that year. In 1888, 14 District Jails were reduced to the status of intermediate jails, and this reduction was sanctioned on the expectation that provision would have to be made for the accommodation of 11,000 prisoners. The population has, however, since then considerably increased, as the following table will show:—

	1888.	1889.	1890.	1891.	1892.
Number on 1st January	13,210	13,985	15,048	15,211	16,590
Daily average number	13,731	13,076	14,777	15,916	.....

and this increase accounts for the growth of charges shown in the table.

34. The falling off of receipts under the head *Police* from Rs. 7,05,000 fixed in the contract to Rs. 3,13,349 in 1887-88 was due to the transfer of pound receipts from Provincial to Local in the districts to which the Local Self-Government Act has been extended. The increase in 1888-89 as compared with the actuals of 1887-88 was due to the inclusion of the recoveries on account of the Village Police in Hazaribagh and Lohardaga, consequent on the introduction of Act V of 1887 in those districts. The increase from 1889-90 was chiefly due to the credit for the first time under the Provincial head of the recoveries on account of the Presidency and Suburban Police, as the Metropolitan Police has been wholly Provincial from that year. On the expenditure side the contract grant was fixed at Rs. 47,48,000, and the actual charges rose from Rs. 47,86,787 in 1887-88 to Rs. 48,34,099 in 1888-89, Rs. 52,93,625 in 1889-90, Rs. 58,65,884 in 1890-91 and Rs. 59,53,275 in 1891-92. The details are these:—

EXPENDITURE.	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police ...		3,16,986	3,20,645	7,05,290	7,14,062	7,29,108
Superintendence		1,16,627	1,13,069	1,27,186	1,34,549	1,23,387
District Executive force ...		38,45,736	39,46,996	39,37,901	39,27,068	39,57,181
Village police		1,40,414	1,66,174	1,90,000	1,88,304	2,00,641
Special police		1,98,857	1,88,556	2,34,067	7,71,709	7,89,472
Cattle pounds . ..		6,8[illegible]	4,925	5,026	6,417	6,782
Steam-boiler inspection establishment.		13,074	17,611	18,974	20,099	21,483
Refunds		79,842	5,550	6,219	36,350	56,677
State Railway Police ...		68,423	70,573	68,962	67,326	68,544
Total ...	47,48,000	47,86,787	48,34,099	52,93,625	58,65,884	59,53,275
Receipts ...	7,05,000	3,13,349	3,38,197	4,26,742	4,51,678	4,48,640
Net expenditure ...	40,43,000	44,73,438	44,95,902	48,66,883	54,14,206	55,04,635

The increase in 1888-89 was due to the entertainment of a large number of temporary Assistant Superintendents of Police, to the additional force

entertained in Darjeeling and Jalpaiguri, and to larger expenditure on account of contingencies, chiefly for petty construction and repairs, and rents, rates and taxes. The marked increase from 1889-90 has been, as already explained above, due to the entire charges of the Presidency and Suburban Police being paid from Provincial Revenues instead of in the proportion of one-fourth and three fourths as before. Against this increase the Provincial revenues obtained an additional assignment of 2 lakhs from the Imperial revenues through the Land Revenue head. The charges in connection with the subjugation of the South Lushai district and the formation of the South Lushai Hills district have been adjusted in the Provincial accounts under this head from the year 1890-91, and this accounts for the large increase in the last two years. An assignment equal to half the cost of these charges incurred in the two years has been made to the Provincial Revenues and adjusted in the accounts of 1891-92. A part of the increase under District Executive Force in 1891-92 is due to the improvement effected in the position of the force by raising the clothing allowance of all constables from Rs. 4 to Rs. 5 and of the special reserve force from Rs. 6 to Rs. 8; stopping all deductions from pay for superannuation charges; and raising the pay of the lowest class of constables in Bengal Proper from Rs. 6 to Rs. 7. Free-kits are also now supplied to fresh recruits on their first joining the department.

35. The receipts and charges of the Marine Department are shown below:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	8,08,000	9,10,096	9,11,734	8,54,207	9,18,736	9,65,408
Charges	7,81,000	9,16,601	10,71,199	12,11,342	9,40,470	9,42,251
Difference ...	+27,000	—6,505	—1,59,465	—3,57,135	—21,734	+23,157

The chief receipts are pilotage fees, which are of a fluctuating nature, and depend solely on trade and the tonnage of vessels visiting the port. There was a special receipt from the sale of the steamer *Undaunted* credited in 1888-89. A part of the increase since 1890-91 is due to the inclusion of surveyors' fees in the accounts from that year. On the expenditure side the charges in 1888-89 include the cost of building a pilot brig to replace the *Cassandra* at the India Government Dockyard at Bombay, for which an assignment of Rs. 1,91,423 has been received from the Government of India. The accounts of 1889-90 includes the cost of nearly four lakhs incurred in the purchase of the steamer *Guide* to replace the *Undaunted*. The charges for the maintenance of the State yacht *Rhotas* have been transferred to the Bengal Government from April 1890 with an assignment of Rs. 8,500 from the Imperial Revenues.

The net loss to the Provincial Revenues during the five years amounted to Rs. 5,21,682, against a gain of Rs. 27,000 × 5 = Rs. 1,35,000, provided for in the contract, but against this loss of Rs. 5,21,682 + 1,35,000 = 6,56,682 must be set the—

	Rs.	Rs.
Additional assignment sanctioned by the Government of India for the new vessel to replace P. V. *Cassandra*	1,91,423	
Additional assignment sanctioned by the Government of India for up-keep of the *Rhotas*	17,000	
		2,08,423
so that the net loss to the Provincial Revenues compared with the contract assignment has amounted to		4,48,259

36. The contract assignment for expenditure on *Education* was Rs. 32,46,000. The actual charges in 1887-88, however, amounted to Rs. 24,22,221. This decrease is nominal and is due to the transfer of certain Government schools to local bodies on the formation of District Boards under the Local Self-Government Act. The grants to the District Boards have been adjusted under the head of Contributions. The combined expenditure from Provincial and District Funds in 1891-92 amounted to Rs. 25,51,574 + 11,05,375 = 36,56,949.

37. The ordinary *Political* charges were provincialised with an annual grant of Rs. 21,000 from the year 1888-89. The loss to the Provincial revenues amounted to Rs. 18,041 during the four years of the contract period.

38. The large increase of receipts under the head *Superannuation* in 1890-91 and 1891-92 arose from recoveries made in those years of the arrear contributions for the pensions of employés transferred to the establishments of District Boards.

39. The large increase under *Printing* receipts in 1890-91 was on account of the supplies of census forms made to other Governments and Administrations, for which there was an increased charge under "30—Stationery and Printing."

40. The contract provided for no capital expenditure on State Railways from the Provincial Funds, but the outlay required for the construction of the Kaunia-Dhurla State Railway, which has been constructed entirely from Provincial funds, continued to be advanced from those Funds. In 1888-89 the steamer *Empress* attached to the Railway was sold, and the proceeds were credited to the Provincial Revenues. The actuals of 1890-91 include the cost of constructing 20 jute wagons for the Railway.

41. The following table shows the net financial results of the working of all Provincial Railways as compared with the contract estimates:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Gross receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Eastern Bengal State Railway	84,70,000	95,84,310	1,07,05,894	1,14,57,267	1,22,01,116	1,14,63,835
Nalhati ditto	79,000	94,054	1,04,589	1,04,440	1,00,084	92,353
Tirhut ditto	14,70,000	18,05,057	17,08,537	21,11,818	39,03,251	48,88,540
Total ...	1,00,19,000	1,14,83,421	1,25,19,020	1,36,73,525	1,62,04,451	1,64,44,728
Deduct Imperial share of the Eastern Bengal State Railway.	Nil	2,09,936	7,85,152	11,69,119	15,59,448	4,05,180
Provincial Total ...	1,00,19,000	1,12,73,485	1,17,33,868	1,25,04,406	1,46,45,003	1,60,39,548
Working expenses.						
Eastern Bengal State Railway	...	48,11,385	49,01,050	51,03,172	54,22,052	62,62,793
Nalhati ditto	...	61,920	85,414	75,935	78,317	48,177
Tirhut ditto	...	10,61,560	9,62,543	9,05,528	16,30,447	41,54,898
Total ...	59,61,000	59,34,865	59,49,007	60,84,635	71,30,816	1,04,65,868
Net earnings	40,58,000	53,38,620	57,84,861	64,19,771	75,14,187	55,73,680
Interest	28,02,000	30,81,696	32,61,382	34,32,670	35,81,548	36,98,508
Net profit ...	12,56,000	22,56,924	25,23,479	29,87,101	39,32,639	18,75,172

The working of the Tirhut State Railway has been transferred to the management of the Bengal and North-Western Railway Company from the 1st July 1890. Under the orders of the Government of India in the Public Works Department, the gross earnings of the combined system of the Bengal and North-Western Railway and the Tirhut State Railway, and the actual working expenses plus the share of net receipts payable to the Company, were treated as revenue and expenditure respectively in the accounts. In accordance with this arrangement, the earnings of the Bengal and North-Western Railway Company for nine months, from 1st July 1890 to 31st March 1891, were included in the Provincial account for 1890-91, but as the account with the Company had not been closed, the payment to the Company could not be made during that year, and the amount of net earnings was passed over from the Provincial to the Imperial account through the adjusting head of Land Revenue. The amount so credited to Imperial in 1890-91 for the nine months was Rs. 10,49,556. The actual payment to the Company was, however, not made till May 1891. In 1891-92, therefore, the Company obtained the net earnings for three half-years, or for eighteen months, from 1st July 1890 to 31st December 1891, and all these payments were again under the orders of the Government of India shown under Railways in the Provincial account for 1891-92. The payments from Provincial Revenues thus included double payments for six months, and for this over-payment a write-back of Rs. 5,94,043 has been made in favour of the Provincial Revenues through the adjusting head of Land Revenue. The increase of Rs. 8,40,741 in the working expenses of the Eastern Bengal State Railway shown in the above statement was due mainly to renewals of permanent way and partly also to compensation paid for goods lost in flats and arrear charges for freight on coal. The increase under the Tirhut Railway arose from the inclusion of twelve months' expenses of the Bengal and North-Western Railway instead of nine months shown in the preceding year.

42. The contract made no separate provision for charges under *Miscellaneous Railway expenditure*, which mainly represent the share of the Public Works

Secretariat debitable to Railways, but these were provided for in the assignment for establishment under Civil Works. The charges on account of surveys for new railway projects incurred on the recommendation of the Local Government were also adjusted under this head. The following table shows the details of the expenditure :—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.
Public Works Secretariat share	68,290	68,246	69,453	79,914	76,163
Western Bengal Railway Survey	.....	62,999	12,191	.....	.....
Darbhanga-Sitamarhi Survey	.....	9,067	.....	.....	.....
Sakri-Jaynagar Survey	.....	2,380	866	.....	.....
Total ...	68,290	1,42,692	82,510	79,914	76,163

The total expenditure exclusive of Secretariat Establishment during the five years amounted to Rs. 87,503.

43. The following table shows the net financial result of the working of the Irrigation Major Works :—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	13,30,000	11,03,229	13,94,369	15,21,274	13,46,728	16,02,710
Working expenses	11,25,000	15,03,585	14,18,090	13,55,565	13,51,272	13,54,171
Net profit ...	(+)2,05,000	(—)4,00,356	(—)23,721	(+)1,65,709	(—)4,544	(+)2,48,539

The table shows that the contract provided for a net annual profit of Rs. 2,05,000 under Major Works, but the actual result amounted to a loss of Rs. 4,00,356 in 1887-88, Rs. 23,721 in 1888-89, and Rs. 4,544 in 1890-91, while there was a gain of Rs. 1,65,709 in 1889-90 and Rs. 2,48,539 in 1891-92. The total loss during the contract period amounted to Rs. 14,373, which was met from savings under other heads, while according to the contract it was estimated that Rs. 2,05,000 × 5 = Rs. 10,25,000 would be available from these canals to meet expenditure in other heads.

44. The expenditure on *Minor Works and Navigation* in charge of the Public Works Department exceeded the contract estimate in each year, as the following table will show:—

	Contract.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Capital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Calcutta and Eastern Canals	.....	15,343	47,862	—169	5,613	—10,329
Midnapore Canal	.....	.....	.....	.....	4,412	14,469
Hijili Tidal Canal	.....	.....	.....	49,414	1,52,884	2,34,918
Orissa Coast Canal	.....	3,22,102	97,811	63,774	17,212	3,940
Saran Canal	.....	...	.....	340	.....	...
Damodar Project	.....	—1,200	—1,200	—1,200	—1,200	—1,200
Total Capital ...	Nil	3,36,245	1,44,473	1,12,159	1,78,921	2,41,798
Revenue.						
Orissa Coast Canal	.....	80,885	74,822	68,026	73,810	75,362
Calcutta and Eastern Canals	.....	2,12,312	2,81,967	2,67,046	3,09,684	3,28,527
Saran Canal	...	28,120	34,897	38,313	37,403	12,538
Total Revenue ...	2,36,000	3,21,317	3,91,686	3,73,385	4,20,897	4,16,427
Expenditure on Works for which no capital accounts have been kept.						
Nadia Rivers	.....	92,022	1,34,694	87,814	1,03,699	1,07,085
Eden Canal	.....	41,769	17,498	24,780	34,795	25,702
Teur (Madhuban) Canal	.....	9,821	4,194	9,337	11,827	10,506
Total ...	1,34,000	1,43,612	1,56,386	1,21,931	1,50,321	1,43,293
Minor Works ...	3,70,000	8,01,174	6,92,545	6,07,475	7,50,139	8,01,518
Agricultural Works.						
Government embankments	6,50,000	5,95,519	6,53,405	6,60,038	6,26,201	6,28,281
Takavi embankments	1,28,000	1,21,840	1,29,796	1,51,667	1,26,648	1,29,997
Total Agricultural Works ...	7,78,000	7,17,359	7,83,201	8,11,705	7,52,849	7,58,278
GRAND TOTAL ...	11,48,000	15,18,533	14,75,746	14,19,180	15,02,988	15,59,796

In the contract no assignment was made for capital expenditure on Minor Works, but grants aggregating Rs. 4,91,000 were subsequently made for capital expenditure on the Orissa Coast Canal. The charges for remodelling the Hidgellee Tidal Canal have also been met by additional grants from the Imperial Revenues, but the Provincial Government has undertaken to pay interest at 4 per cent. on the capital advanced. The total expenditure under Minor Works in excess of Imperial assignment and grants has amounted to Rs. 8,08,027.

45. The large decrease of receipts under *Civil Works* in charge of civil officers, as compared with the contract estimate, was due to the transfer of ferry receipts from Provincial to Local under the Local Self-Government Act. The receipts of the Public Works Department in 1889-90 included the Provincial share of the sale proceeds of the Barakur Iron Works, while those for 1890-91 included the sale proceeds of the buildings and land in the north-west corner of the Custom House premises, Calcutta, sold to the East Indian Railway Company on the understanding that a sum equivalent to the proceeds would be expended on the construction of a new building for the Calcutta Collectorate and for the improvement of the Custom House.

46. The Contract assignment for *Civil works in charge of the Public Works Department* was Rs. 29,90,000, viz.—

	Rs.
Original works	7,10,000
Repairs	12,22,000
Establishment excluding what is debitable to Railways	10,08,000
Tools and plant	50,000
Total ...	29,90,000

In 1888-89 the Calcutta and Jessore road was transferred to the District Boards of Jessore and the 24-Parganas, the Ganges and Darjeeling Road from Karagola and Titalya to the District Board of Purnea, and the Grand Trunk Road from Pulta ghat to Chote-kund (34 miles) to the District Board of Hooghly.

In 1889-90 the Grand Trunk Road from Chote-kund to Barakar (97¼ miles), the Raniganj-Midnapore road from Raniganj to Damudar river (3 miles), the Sithona road from the Damodar river to the Grand Trunk Road (3½ miles), were transferred to the District Board of Burdwan. The Raniganj and Midnapore road from Damodar to Kurkasole and the Bishenpore Loop-line road (4 miles) were transferred to the District Board of Bankura. The Grand Trank Road from Bhullua Chatti to the Sone river was transferred to the District Board of Gaya, and the Chittagong Trunk Road, passing through the districts of Chittagong, Noakhali and Tippera, was made over to the respective District Boards concerned.

The aggregate cost of the maintenance and repairs of these roads, transferred to the District Boards, amount to Rs. 2,72,472. Excluding these, the total expenditure on Civil works during the five years has been as follows:—

	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original works—						
Civil buildings	7,67,000	11,98,000	12,05,000	11,12,000	10,71,000	53,53,000
Communications	1,14,000	5,84,000	4,15,000	4,74,000	5,54,000	21,41,000
Miscellaneous	2,09,000	84,000	42,000	1,70,000	59,000	5,64,000
Total	10,90,000	18,66,000	16,62,000	17,56,000	16,84,000	80,58,000
Repairs—						
Civil buildings	5,08,000	5,01,000	3,96,000	3,54,000	4,05,000	22,54,000
Communications	5,97,000	8,30,000	5,96,000	6,27,000	6,27,000	32,77,000
Miscellaneous	57,000	58,000	56,000	75,000	67,000	3,13,000
Total	11,62,000	13,89,000	10,48,000	10,56,000	11,89,000	58,44,000
Establishment	7,30,000	6,91,000	7,72,000	7,22,000	7,64,000	36,79,000
Tools and plant	17,000	48,000	57,000	47,000	33,000	2,02,000
Suspense	−2,38,000	−90,000	−4,15,000	−75,000	2,10,000	−6,08,000
Total	5,09,000	6,49,000	4,14,000	6,94,000	10,07,000	32,73,000
GRAND TOTAL	27,61,000	39,04,000	31,24,000	35,06,000	38,80,000	1,71,75,000

In the first year of the contract it was necessary to proceed with extreme caution in regard to the expenditure on Public Works. The grant could not be placed at a higher amount than the contract assignment less the cost of establishment debitable to the Irrigation grant, which was included in the assignment under Civil Works. The increased balance at credit of the Provincial Government at the end of the year, and the rapid growth of revenue under Railways, enabled the Lieutenant-Governor to spend on Civil Works during the last three years of the contract sums exceeding the assignment by 4, 8, and 11½ lakhs respectively.

The Provincial grant under this head is almost entirely spent on metalled or unmetalled roads and on Civil buildings. The outlay on Civil Works during the five years amounted to Rs. 1,71,75,000. In Calcutta a new building for the accommodation of the Police Court and the Fire-brigade has been completed, a new wing has been added to the Indian Museum in Sudder Street, a new building has been provided for the Port and Shipping Office, and considerable extension has been made to the Calcutta Small Cause Court. A new building for the Calcutta Collectorate and Income-Tax Office has been commenced, on which Rs. 82,336 has already been expended. The head-quarters of Chittagong have been provided with a set of Revenue and Judicial offices, at a cost exceeding 5 lakhs. Court-houses have been constructed at Dumka, Jalpaiguri, Mymensingh and Noakhali, and several sub-divisional Court-houses and Munsifis have been built. A new collectorate building has been erected for Khulna, and a khas tahsil office at Cox's Bazar sub-division. Considerable expenditure has also been incurred in the construction and improvement of distillery buildings at Russa, Darbhanga, Bankipore, Monghyr, Rajmahal, Godda, Muzaffarpur, Chapra, and Arrah; while Chapra, Buxar, Narainganj, Kutwa, and Khulna have been provided with new circuit-houses.

47. In the contract the amount of contributions to Incorporated Local Funds was fixed at Rs. 1,59,000, thus:—

	Rs.
Payment to Road Committees for collection of Public Works cess	47,000
Payment to Road Committees for road works out of collections from Government estates	58,000
Contribution to District Road account in Chittagong Hill Tracts, Sonthal Parganas, and Singhbhum	54,000
Total ...	1,59,000

The actual grants, however, amounted to Rs. 2,61,063 in 1887-88, Rs. 7,50,184 in 1888-89, Rs. 11,82,950 in 1889-90, Rs. 8,94,450 in 1890-91, and Rs. 8,78,841 in 1891-92. The increase is due to the inclusion of the grants made to the District Boards in adjustment of the excess of charges over receipts transferred to them on the extension of the Local Self Government Act III (B.C.) of 1885.

The provisions of this Act were in force in 16 districts from 1st October 1886 and were extended from the 1st April following to all other districts in the Province except Darjeeling, the Chota Nagpur districts, the Sonthal Parganas and the Chittagong Hill Tracts. District Boards have been constituted in 38 districts, and Local Boards established in nearly all districts where there are sub-divisions. The District Boards have been vested with the administrative control and financial responsibility of all cattle-pounds, of Government middle English, middle vernacular and public primary schools, or where there are none of the last-named, their duties are confined to aiding primary schools under private management. Some charitable dispensaries, all bridges, roads and other property hitherto under the care of District or Branch Road Committees, and most of the public ferries and their proceeds, have been placed under their control and administration; and lastly, the provisions of the Act which relate to sanitation have been expressly extended to them. The maintenance and repairs of certain provincial roads have also been transferred to them. Local Boards have been in most districts entrusted with the administration of the grants

for village roads, pounds, ferries and primary education. The net grants payable to the District Boards are shown in the following table:—

	Receipts.	Charges.
	Rs.	Rs.
Pounds (police) ...	4,20,153	22,297 3,758
Ferries (civil works) ...	2,96,076	3,808
Education	24,968	10,39,177
Medical	300	2,424
Stationery	.....	16,750
Miscellaneous	.....	3,676
Improvement of roads in Government estates out of percentage on collections ...	.....	56,298
Administration	.....	11,292
Maintenance of provincial roads	.....	2,72,472
Total ...	7,41,497	
Net grant ...	6,90,455	
GRAND TOTAL ...	14,31,952	14,31,952

The comparatively smaller grants in 1887-88 were due to the fact that the adjustments for the year were not completed within the year, and the accounts of the next year include necessarily for the most part the net grants for two years.

The principal items of receipt and expenditure besides provincial roads transferred to the Boards are Pounds, Ferries and Education, and the following table shows the progress made in the last two years under these heads:—

	Fixed assignment made from provincial revenue.		1890 91.		1891-92.	
	Receipts.	Expenditure.	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Education	24,968	10,39,177	33,496	10,01,855	37,803	11,05,375
Pounds	4,20,153	22,297	4,43,775	29,618	4,72,187	33,874
Ferries	2,96,076	3,808	3,38,558	53,165	3,75,664	38,458
Government grant ...	3,24,085	.....	3,24,085	.....	3,24,085	.....
Total ...	10,65,282	10,65,282	11,39,914	10,84,638	12,09,739	11,77,707
Surplus (+) or Deficit (—)	Nil	Nil	+55,276	.....	+32,032	.....

The receipts under these heads have increased by Rs. 1,44,457, while the expenditure has risen by Rs. 1,12,425.

48. The general financial results of the contract of 1887 may be summarised thus: the Provincial resources which were estimated at Rs. 4,64,47,000 averaged Rs. 5,15,29,000, being an increase of Rs. 50,82,000; the expenditure, which was estimated at Rs. 4,64,47,000, averaged Rs. 5,14,52,000, showing an increase of Rs. 50,05,000. The chief branches of revenue which contributed to the increase of receipts were Stamps, Provincial Rates, Assessed Taxes and Railways. The contract period began with a balance of Rs. 19,99,000 and closed with a balance of Rs. 23,85,000.

PART IV.—THE NEW CONTRACT.

49. Such were the results of the five years' contract of 1887, the term of which has just expired with the year 1891-92. A new contract has now been made for another period of five years, commencing from 1st April 1892, under which no material change in the system of decentralization has been made, but the contract has been expressly declared to be a consolidated one for all Provincial revenue and

expenditure, and not a collection of separate assignments for each head. The following changes have been made in the Provincial receipts and charges. The cost of surveys and settlements under Land Revenue, which under the last contract was entirely Provincial, has been made Imperial, with the reservation that, if the recoveries on account of the survey and settlement operations in Bihár fall short of the expenditure which is recoverable from the zamindars and raiyats, the difference will be charged to the Provincial Revenues. The whole of the general establishment of the Accountant-General has been made Imperial, but the charges of the Examiner of Local Accounts and his establishment will continue to be Provincial as before. The cost of plain paper used with court-fee stamps will be charged under "6—Stamps" instead of, as in the past, under "30—Stationery." All police charges, including Railway Police, have been made Provincial. The salaries and allowances of officers on the cadre of the Civil Veterinary Department will be Imperial, but all other charges of that department have been made Provincial. Inter-provincial adjustments have been abolished. The Nalhati and the Tirhut State Railways have been made Imperial, while the net receipts of the Eastern Bengal Railway system will be divided equally between the Imperial and the Provincial Revenues. It has also been decided that the Government of Bengal will not exercise any administrative or financial powers in regard to railways. The capital expenditure on the Hidgelee Tidal Canal required to complete the work will be advanced from Imperial Funds, the Provincial Government paying interest as before. After making allowance for all these alterations, the Government of India have adopted the following figures as the estimates of the total Provincial revenue and expenditure for the new contract:—

			Rs.
Revenue from all sources	...	...	4,24,93,000
Total Provincial expenditure	...	...	4,10,54,000
Surplus	...	...	14,39,000

This surplus (Rs. 14,39,000) has been appropriated to the Imperial Revenues through the Land Revenue head, and the Province has thus been left with a revenue and expenditure exactly equal.

Budget Estimate for 1892-93.

50. The Lieutenant-Governor has already in separate Resolutions reviewed the estimates of receipts and expenditure for the current year. Later information, however, has led to a modification of these in some respects. The following table shows the estimates of the Local Government submitted to the Government of India, the figures accepted by the Government of India, and the estimates which the Lieutenant-Governor has finally resolved to adopt:—

RECEIPTS.	Estimate of the Government of Bengal reported to the Government of India.	Estimate sanctioned by the Government of India.	Estimate now adopted.
	Rs.	Rs	Rs
Opeping balance .	19,70,000	20,00,000	23 85 000
Principal Heads of Revenue—			
I.—Land Revenue { Proper	99,52,000	99,52,000	99,78,000
I.—Land Revenue { Adjustments.	(—)14,89,000	(—)13,71,000	(—)13,01,000
III.—Salt ..	1,30,000	1,30,000	90,000
IV.—Stamp ...	1,11,98,000	1,11,75,000	1,16,25,000
V.—Excise	27,37,000	27,37,000	28,50,000
VI—Provincial rates ...	44,17,000	44,17,000	44,17,000
VII.—Customs ..	57,000	57,000	50 000
VIII.—Assessed taxes ...	21,50,000	21,50,000	21,75,000
IX—Forests	4,16,000	4,16,000	4,00,000
X.—Registration	6 80,000	6,80,000	6,85,000
Total	3,01,88,000	3,03,48,000	3,00,69,000
XII.—Interest	1,62,000	1,62,000	1,62,000
Receipts by Civil Department—			
XVI.—Law and Justice—			
Courts of Law .	8,70,000	8,70,000	8,70,000
Jails	9,00,000	9,00,000	9,00,000
XVII.—Police ..	4,60,000	4,60,000	2,66,000
XVIII.—Marine ..	9,68,000	9,68,000	8,60,000
XIX—Education	6,10 000	6,10 000	5,75,000
XX.—Medical ...	1,50,000	1,50,000	1,50,000
XXI.—Scientific and other Minor Departments ...	1,47,000	1,47,000	1,47,000
Total ...	41,05,000	41,05,000	37,68,000
Miscellaneous—			
XXII.—Receipts in aid of Superannuation	71,000	71,000	65,000
XXIII—Stationery and Printing	1,36,000	1,36,000	1,36 000
XXV.—Miscellaneous ...	7,64,000	7,64,000	7,64,000
Total ..	9,71,000	9,71,000	9,65,000
Railways—			
XXVI.—State Railways (gross earnings)	32,00,000	32,00,000	31,00,000
Irrigation—			
XXIX.—Major works (direct receipts)	13,93,000	14,68,000	16,00,000
XXX.—Minor works and Navigation—			
By Public Works Department	8,43,000	8,43,000	8,00,000
By Civil Department	1,03,000	1,03,000	1,17,000
Total	23,39,000	24,14,000	25,17,000
Buildings and Roads—			
XXXII.—Civil Works—			
By Public Works Department .	2,30,000	2,30,000	2,30,000
By Civil Department ..	2,26,000	2,26,000	2,26,000
Total	4,56,000	4,56 000	4 56,000
Total	4,14,21,000	4,16,51,000	4,19,37,000
GRAND TOTAL .	4 33,91,000	4,36,51,000	4,43,22,000

EXPENDITURE.	Estimate of the Government of Bengal reported to the Government of India.	Estimate sanctioned by the Government of India.	Estimate now adopted.
	Rs.	Rs	Rs.
Direct demand on the Revenues—			
1. Refunds and drawbacks	1,50,000	1,50 000	1,50,000
2. Assignments and compensations	1 60,000	1,60,000	1,80,000
3 Land Revenue	33 63 000	33,63 000	33 68,000
5. Salt	52,000	52,000	1,27 000
6 Stamps . .	4 26 000	4 26,000	4.26 000
7. Excise ...	1,70 000	1,70 000	1,70,000
8. Provincial Rates	4,52,000	4,52,000	4,52 000
9. Customs	5,58,000	5,58,000	5,58,000
10. Assessed taxes	95 000	95,000	93 000
11. Forests	2,40 000	2,40,000	2,27,000
14. Registration . ..	3,49,000	3 49,000	3,53,000
Total .	60,15,000	60 15,000	61,04,000
13. Interest on ordinary debt ..	1,30 000	1,21,000	1,21,000
Salaries and expenses of Civil Department—			
18. General Administration	15,48,000	15,48 000	15 67 000
19. Law and Courts of Law	84,33 000	84,33,000	84,33,000
Justice Jails . .	21 00,000	21,00,000	20,86,000
20. Police	57,90 000	57,90,000	56,59,000
21. Marine ..	8,85,000	8,85,000	9,10,000
22. Education ..	25,66 000	25,66 000	25 66 000
24. Medical	15,50,000	15 50,000	15,50,000
25. Political	29,000	29,000	29,000
26. Scientific and other Minor Departments ...	3,25,000	3,25,000	3,38,000
Total	2,32,26,000	2 32,26,000	2,31,38,000
Miscellaneous—			
29. Superannuation, &c.	16,20,000	16,20,000	16,80,000
30. Stationery and Printing ...	9,90,000	9,90,000	9,90,000
32. Miscellaneous ...	2,30,000	2,30 000	2,30,000
Total ..	28,40,000	28,40,000	29,00,000
Famine Relief and Insurance—			
33. Famine relief	1,00,000	1,00,000	1,50,000
Railways (Revenue account)—			
40. Subsidized Companies—Land, &c.		8,000	24,000
Irrigation—			
42. Major works—			
Working expenses	13,73,000	13,73,000	14 23,000
Interest on debt	24,27,000	24,28,000	24,28,000
43. Minor works and Navigation—			
By Public Works Department	13,12,000	16,45,000	16,17,000
By Civil Department	2,000	2,000	6 000
Total	51,14,000	54 48,000	54,74,000
Buildings and Roads—			
45. Civil Works—			
By Public Works Department	31,84,000	29,71,000	28,29,000
By Civil Department	2,20 000	1,79,000	2,48,000
Total ..	34,04,000	31,50,000	30,77,000
Contributions ...	8 43 000	7,43,000	11,80,000
Total	4,16,78,000	4,16,51,000	4,21,68,000
Closing balance ...	17,13,000	20,00,000	21,54 000
GRAND TOTAL ...	4,33,91,000	4 36,51,000	4,43,22,000
Provincial surplus (+) or deficit (—)	(—)2,57,000		(—)2 31,000

RECEIPTS.

51. *Land Revenue.*—The Government of India have accepted the estimate of total collections under this head as passed by the Local Government for 1892-93, amounting to Rs. 3,83,95,000 against Rs. 3,83,51,000, the average receipts of the last five years. The collections in the first five months of the current year amounted to Rs. 74,38,000 against Rs. 70,28,000 in the corresponding period of last year. But the September kist having fallen during the holidays, the collections to the end of that month were Rs. 1,20,57,000 against Rs. 1,30,12,000 obtained during the same period last year. The October returns, however, show that the collection in that month exceeded those of the same month last year by Rs. 8,42,000. In view of these figures the Lieutenant-Governor does not anticipate that there will be any serious falling off at the end of the year, but with reference to the actuals of the last three years amounting to Rs. 3,88,82,000,

Rs. 3,88,19,000, and Rs. 3,86,80,000, would raise the estimate to Rs. 3,85,00,000 and place the Provincial share at Rs. 99,78,000 thus:—

	Rs.
Gross revenue	3,85,00,000
Less percentage on collections from Government estates ...	4,71,000
	3,80,29,000
Provincial share	95,07,000
Percentage on collections	4,71,000
	99,78,000

52. *Adjustments.*—Under the orders of the Government of India in the Public Works Department, the construction of a new Telegraph office at Sirajganj and the maintenance of certain Imperial buildings and works have been transferred to the District Boards with grants amounting to Rs. 32,352. The grants to the District Boards have been passed through the adjusting head of Contributions from Provincial to Local, and, subject to the final orders of the Government of India in the Finance and Commerce Department, a credit for this amount has been taken under Land Revenue. The Government of India have consented to bear from the Imperial Revenues only half the amount of honorarium granted to Mr. Kilby for his patent salt-weighing scale. A credit for Rs. 37,500 has accordingly been taken on this account. The total payment to Imperial Revenues under Land Revenue adjustments will then amount to Rs. 13,01,000, thus:—

	Rs.	Rs.
Fixed contribution to Imperial		14,39,000
Deduct—		
For transfer of Imperial buildings to Local Funds	32,352	
Honorarium to Mr. Kilby ...	37,500	
Hidgellee Tidal Canal	68,500	
	1,38,352	
Or in round numbers		1,38,000
Net payment ...		13,01,000

53. *Salt.*—The receipts from warehouses during the first six months amounted to Rs. 28,152 against Rs. 44,747 during the six months of last year. The total receipts in last year amounted to Rs. 1,11,000. It will not be safe, therefore, to place the estimate for the current year at a higher figure than Rs. 90,000.

54. *Stamps.*—The estimate of total revenue under this head, as passed by the Government of India, amounts to Rs. 1,49,00,000. The statements of the Comptroller-General and District Returns show that the receipts in the first eight months of the current year amounted to Rs. 99,37,000 against Rs. 96,34,000 obtained in the corresponding period of last year, showing an increase of more than three lakhs in eight months. The actual receipts in 1891-92 amounted to Rs. 1,51,00,000, and the Lieutenant-Governor thinks that the estimate for 1892-93 may be raised to Rs. 1,55,00,000. The Provincial share will be Rs. 1,16,25,000.

55. *Excise.*—The estimate of total revenue under this head amounts to Rs. 1,09,50,000. The monthly returns show that the receipts in the first eight months of the current year were Rs. 1,85,000 in excess of the receipts of the corresponding period of last year. The total collections in 1891-92 amounted to Rs. 1,11,34,000, and the results of the recent settlement of excise shops for the current year show an increase of about 4 lakhs in license fees as compared with those of the last year. In view of these figures, and of the fact that the crops in Behar show great promise, the estimate for 1892-93 will be raised to Rs. 1,14,00,000. The Provincial share will stand at Rs. 28,50,000.

56. *Provincial Rates.*—The estimate of total receipts under this head amounts to Rs. 44,17,000 against Rs. 45,25,000, the approximate actuals of 1891-92. The collections in the first eight months of the current year fell short of those of the corresponding period of last year by Rs. 19,000. In view of these figures,

the Lieutenant-Governor does not consider it safe to raise the original estimate, which stands at Rs. 44,17,000 against Rs. 45,25,000, the actuals of last year.

57. The Provincial receipts under Customs during the first seven months of the current year amounted to Rs. 26,424 against Rs. 34,117 in the corresponding period of last year. The total receipts in 1891-92 were Rs. 57,100. The estimate for the current year will be reduced from Rs. 57,000 to Rs. 50,000.

58. *Assessed taxes.*—The receipts under this head during the first eight months of the current year amounted to Rs. 29,91,000 against Rs. 29,28,000 obtained in the corresponding period of last year, showing an increase of Rs. 63,000. The total receipts in 1891-92 amounted to Rs. 43,08,000, and looking to the steady growth of this revenue, the Lieutenant-Governor would raise the estimate to Rs. 43,50,000. The Provincial share will stand at Rs. 21,75,000.

59. *Forests.*—The Conservator of Forests anticipates a decrease of Rs. 32,000, chiefly owing to the abandonment of the departmental system of collections and supply of timber and other forest produce which has been approved by Government, and has also made a reduction of Rs. 27,000 on the expenditure side. The provincial share of receipts has accordingly been reduced from Rs. 4,16,000 to Rs. 4,00,000.

60. The Registration receipts during the first seven months were Rs. 8,31,000 against Rs. 8,02,000 of the same period of last year showing an increase of Rs. 29,000. The actuals of 1891-92 were Rs. 13,34,000. In view of the steady expansion of revenue under this head, the estimate will be raised from Rs. 13,60,000 to Rs. 13,70,000. The provincial share will stand Rs. 6,85,000. A corresponding increase has also been made on the expenditure side.

61. *Police.*—The estimate under this head amounts to Rs. 4,60,000, which includes Rs. 25,000 for recoveries on account of clothing from District Executive Force. Under the orders of the Government of India, No. 458, dated the 31st July 1891, the clothing allowance of the constables has been raised from Rs. 4 to Rs. 5 per head, and in the case of special reserve from Rs. 6 to Rs. 8, and this will be sufficient to cover the cost of uniforms, so that no recoveries will virtually be made from the pay of the force, and free kits are also supplied to fresh recruits on their joining the Department without any deductions from their pay. The provision of Rs. 25,000 will therefore be struck out. But as the actuals of the first seven months of the current year irrespective of these recoveries show an increase of Rs. 18,000 as compared with those of the corresponding period of last year, the original estimate of Rs. 4,60,000 does not appear to be high. As, however, under the orders of Government, No. 3775F., dated the 12th October 1892, two separate local accounts have been opened for the receipts and charges hitherto included under the Provincial Minor head of Village Police, the estimate which includes Rs. 1,94,000 on the receipt side, and Rs. 2,20,000 on the expenditure on this account, will be reduced by these amounts. The estimate of receipts will accordingly be reduced to Rs. 4,60,000—Rs. 1,94,000=2,66,000.

62. *Marine.*—The receipts during the first seven months of the current year amounted to Rs. 4,18,081 against Rs. 5,58,110 obtained in the corresponding period of last year, showing a decrease of Rs. 1,40,000. The fluctuations are chiefly under pilotage receipts. The aggregate receipts in 1891-92 amounted to Rs. 9,65,408, and the Lieutenant-Governor does not think that the estimate for the current year can be placed at a higher figure than Rs. 8,60,000 against Rs. 9,68,000 originally estimated.

63. *Education.*—The actual receipts amounted to Rs. 5,75,686 in 1890-91, and Rs. 5,95,122 in 1891-92. The latter amount, however, includes a special refund of Rs. 19,000 made by the District Board of Jessore on account of charges formerly erroneously debited to Provincial account. The receipts in the first seven months of the current year show a decrease of Rs. 30,000 as compared with those of the corresponding period of last year. Looking to all these circumstances, the Lieutenant-Governor would place the estimate at Rs. 5,75,000, equivalent to the actuals of 1890-91, against Rs. 6,10,000 originally estimated.

64. *Superannuations.*—The estimate of receipts under this head for 1892-93 amounts to Rs. 71,000 against Rs. 1,26,574, the approximate actuals of 1891-92. The actuals of last year included arrear contributions received on account of the employés of District Boards, whose services had been declared to be qualifying for pension. No such arrears are expected this year, and the collections in

the first seven months amounted to Rs. 42,226, against Rs. 84,562 in the corresponding period of last year. Under the orders of the Government of India, Home Department, No. 253, dated the 12th August 1892, no contributions for pensions are now payable by the Sub-Inspectors of Schools transferred to the District Boards. Looking to all the circumstances, the estimate will be reduced to Rs. 65,000.

65. *Railways.*—Under the terms of the new Provincial Contract with the Government of India, the net receipts of the entire Eastern Bengal State Railway System are to be equally divided between the Imperial and Provincial Governments. The other Railways have been made Imperial. The following statement compares the estimate of the Government of India for 1892-93 with the actuals of 1891-92:—

	Actuals, 1891-92.	Estimate passed by the Government of India, 1892-93.
	Rs.	Rs.
Receipts	1,14,63,835	1,18,00,000
Expenditure	62,62,793	54,00,000
Net earnings ...	52,01,042	64,00,000

The approximate gross earnings of the Eastern Bengal State Railway System from 1st April to 26th November 1892 amounted to Rs. 79,36,000 against Rs. 80,27,000 obtained from 1st April to 28th November 1891, but the traffic is now improving, and a large quantity of jute is still waiting for despatch. Looking to all the circumstances, the Lieutenant-Governor does not think that it will be safe to place the estimate of net receipts at a higher figure than Rs. 62,00,000. Half of this, Rs. 31,00,000, is Provincial, and this amount has been entered in the estimate, against Rs. 32,00,000 originally passed by the Government of India.

66. *Irrigation Major Works.*—The latest returns from the Examiner of Accounts show that the receipts during the first six months of the current year were Rs. 2,73,000 in excess of those during the corresponding period of the past year. The actual collections in 1891-92 amounted to Rs. 16,02,710, and the estimate for the current year, which stands at Rs. 14,68,000, will be raised to Rs. 16,00,000.

67. *Irrigation Minor Works.*—The returns of the Examiner show that the receipts in the first six months of the current year from Minor Works in charge of the Public Works Department, amounted to Rs. 3,17,603 against Rs. 3,59,951 realised in the corresponding period of last year. The total receipts in 1891-92 amounted to Rs. 8,17,934: the actuals of the first six months show a decrease of Rs. 42,384. The estimate will be reduced from Rs. 8,43,000 to Rs. 8,00,000. On the other hand the estimate of receipts by Civil Officers will be raised from Rs. 1,03,000 to Rs. 1,17,000 on account of the recoveries to be made of the capitalized maintenance charges of the Dankuni drainage.

EXPENDITURE.

68. *Assignments and compensations.*—The actuals in 1891-92 amounted to Rs. 1,66,129 and included arrear payments. But looking to the actuals of the first six months of the current year, amounting to Rs. 1,00,319, the Lieutenant-Governor would raise the estimate for 1892-93 from Rs 1,60,000 to Rs. 1,80,000.

69. *Land Revenue.*—The estimate under this head, amounting to Rs. 33,63,000, will be raised by Rs. 2,000 to meet the cost of an accommodation boat for the Collector of Cuttack, and by Rs. 3,000 on account of additional establishment applied for for the South Lushai Hills District. The revised estimate submitted by the Commissioner for this district is under consideration, but, pending final orders, the provision will be allowed to stand. The amalgamation of all criminal and revenue process-serving establishments recently sanctioned may increase the number of naib-nazirs or bukshis in certain districts, but the centralisation of the amalgamated establishment under one controlling authority will lead to a reduction in the number of peons employed, and more than compensate for the additional cost of the nazir's assistant. No increased grant will be necessary on this account. The estimate will stand at Rs. 33,68,000.

70. *Salt.*—The estimate under this head, amounting to Rs. 52,000, will be raised by Rs. 75,000, the payment of which amount has been sanctioned by the Secretary of State to Mr. Kilby as honorarium for his patent scales for the weighment of salt. The grant will now stand at Rs. 1,27,000.

71. *Forests.*—As stated in paragraph 59 above, the Conservator of Forests has reduced the grant of the Forest Department by Rs. 27,000. The Provincial grant will stand at Rs. 2,27,000.

72. *General Administration.*—The grant under this head for the current year will be raised by a transfer of Rs. 4,124 to meet the cost of the additional establishment of the Marine Branch of the Public Works Secretariat, and by Rs. 15,000 for the temporary appointment of an additional Commissioner for the Patna Division. The estimate will now stand at Rs. 15,67,000.

73. *Jails.*—The estimate under this head will be reduced by Rs. 13,607, which has been made over to the Public Works Department for the construction of works for the supply of drinking water to the Arrah Jail. The grant will stand at Rs. 20,86,000.

74. *Police.*—The estimate under this head, amounting to Rs. 57,90,000, includes Rs. 3,73,000 for the South Lushai Hill Force. The revised estimate of the South Lushai District just received from the Commissioner of the Chittagong Division, provides for a total expenditure of Rs. 7,24,146 against Rs. 4,97,000 provided in the budget, thus:—

	Estimate passed by the Government of India.	Revised estimate now resubmitted by the Commissioner.
	Rs.	Rs.
Land Revenue, including postal runners	18,000	21,048
Police—		
Force and establishment	1,57,000	1,45,864
Permanent transport and rations ...	2,16,000	2,29,699
Temporary ditto ...		1,86,009
Proportionate cost of supplies to Military Department, Rs. 76,590, debitable to Police	.....	54,376
Medical	19,500	20,282
Political	7,500	7,500
Civil works	79,000	59,368
Total ...	4,97,000	7,24,146

The estimate provides Rs. 4,70,084 for transport and rations and Rs. 1,45,864 for salaries and allowances of the Police and Commissariat Departments. The estimate of transport and rations is no doubt susceptible of considerable reduction, and, pending final orders, a lump provision of 3 lakhs will be made in the budget on this account. The total grant for Police of the South Lushai Hills will then stand at Rs. 4,45,864 against Rs. 3,73,000 passed by the Government of India, making an increase of Rs. 72,864. The total grant of the Police Department will also be raised by Rs. 10,593 to meet the cost of constructing a new steam-launch at the Government Dockyard for the District Superintendent of Police, Backergunge, and by Rs. 5,280 on account of the scheme recently sanctioned, by which the Court Sub-Inspectors will be employed as prosecuting officers, with effect from January 1893. The annual cost of this scheme is estimated at Rs. 21,120. Against these increases the estimate will be reduced by Rs. 2,20,000 on account of the charges hitherto included under village Police. The total grant will stand at Rs. 56,58,737, or Rs. 56,59,000 in round numbers.

75. *Marine.*—The estimate under this head, amounting to Rs. 8,85,000, does not include any provision for the purchase of new vessels. A new vessel to replace the *Coleroon* is now under construction at the Bombay Dockyard at a rough estimated cost of two lakhs, but the Public Works Department has recently reported that a sum of Rs. 25,000 only will be required on this account in the current financial year. The estimates will therefore be raised by Rs. 25,000, and will be placed at Rs. 9,10,000.

76. *Scientific and other Minor Departments.*—The estimate under this head amounting to Rs. 3,25,000, includes a provision of Rs. 15,000 for the maintenance of a "Veterinary School and Hospital" for the construction of which a donation of Rs. 30,000 was received from Babu Shewbux Bagla. As the construction of the hospital has not yet commenced, a grant of Rs. 5,000 will probably be sufficient on this account. Against this saving a grant of Rs. 6,000 has been made to the Indian Museum for the repairs of the Black Pagoda (Kanarak) in the district of Puri, and a grant of Rs. 10,000 has been sanctioned as contribution towards the representation of Indian tea at the Chicago Exhibition. A grant of Rs. 5,000 has also been promised for the repairs of roads in the Royal Botanic Gardens, and a further grant of Rs. 2,000 has been sanctioned to the Asiatic Society for the addition of a third section to the journal dealing with anthropology and ethnography. The total grant will now stand at Rs. 3,38,000.

77. *Superannuations.*—The Provincial expenditure under this head has been as follows:—

		Rs.	Increase. Rs.
	1887-88 ...	12,80,000	
	1888-89 ...	13,70,000	90,000
	1889-90 ...	14,36,000	66,000
	1890-91 ...	15,13,000	77,000
	1891-92 ...	16,00,000	87,000
Estimate ...	1892-93 ...	16,20,000	20,000

The increase in the last four years amounted to Rs. 3,20,000, or an average of Rs. 80,000. The actuals of the first seven months of the current year show an increase of about Rs. 63,000 as compared with the corresponding period of last year. In view of these figures, it will not be safe to place the estimate for the current year at a lower figure than Rs. 16,80,000.

78. *Famine Relief.*—The charges shown in the Accountant-General's monthly account for the first five months of the current year amounted to Rs. 1,623 only, but the adjustments with the District Boards will not probably be made before the close of the year. A provision of Rs. 1,50,000 will be made under this head.

79. *Subsidized Company's Land.*—The estimate under this head has been raised from Rs. 8,000 to Rs. 24,000 to meet the cost of land for the Bengal Duars Railway.

80. *Irrigation Major Works.*—The estimate of the Government of India, amounting to Rs. 13,73,000, will be raised by Rs. 50,000 to enable the Public Works Department to meet urgent demands on account of heavy damages done by the floods in Orissa.

81. *Minor Works and Navigation by Public Works Department.*—The estimate under this head as passed by the Government of India amounts to Rs. 16,45,000 A sum of Rs. 637 has been placed at the disposal of the District Board of Malda for the maintenance and repairs of embankments in that district entrusted to the Board's agency for a period of four years. Further grants of Rs. 120 and Rs. 72 have been made to the District Road Account of the Sonthal Parganas and the District Board of Monhgyr to meet the pay of the gauge readers at Sahebgunge and Monghyr respectively. It also appears from the rate of progress of work in the canals that it is unlikely that the full grant will be utilized during the current year, and that it will be enough if the grant is placed at Rs. 15,65,000. But this will be raised by Rs. 52,000 to effect an adjustment of the value of stock stores of the Orissa and Sone canals, which will probably be transferred from Capital to Provincial Minor Works Account.

82. *Minor Works in charge of the Civil Department.*—The actual expenditure in the first five months of the current year has amounted to Rs. 3,035. The estimate for the year will be raised from Rs. 2,000 to Rs. 6,000.

83. *Civil Works by Public Works Department.*—The grant for Provincial Civil Works for the current year was originally fixed by the Local Government at Rs. 31,84,000, but the Government of India, while passing orders on the budgets

for 1892-93, reduced it to Rs. 29,71,000. This has further been reduced to Rs. 27,41,000 by the following additions and deductions:—

	Rs.	Rs.
As originally fixed		29,71,000
Add—		
Grant for the supply of drinking-water to the Arrah jail	13,607	
Cost of land for Veterinary School and Hospital ...	10,000	
Grant for the additions and alterations to the Russa and Maniktolla distillery ...	27,944	
Grant for the Hospital at Rajshahi	1,817	
Grant for the Sirajganj Sub-divisional House and Court	33,186	
		86,554
		30,57,554
Deduct—		
Amount transferred to General Administration for establishment of the Marine Branch ...	4,124	
Withdrawal for the new cemetery at Calcutta ...	60,000	
Amount transferred to District Boards, &c., for the construction and maintenance of Provincial Buildings	3,57,990	
Amount transferred to Chittagong Hill Tracts ...	6,071	
		4,28,185
		26,29,369
or in round numbers		26,29,000

A further grant of two lakhs is required to enable the Public Works Department to undertake several urgent works which can no longer be postponed. The total grant will now stand at Rs. 28,29,000.

84. *Civil Works by Civil Department.*—The estimate under this head was originally passed by the Local Government for Rs. 2,20,000, but the Government of India reduced it to Rs. 1,79,000, thus:—

	Local Government.	Government of India.
	Rs.	Rs.
Lushai charges	79,000	79,000
Ferries	13,663	14,000
Contributions	62,000	62,000
Refunds	24,337	24,000
Improvements at Hastings (Calcutta) ...	41,000	.....
Total ...	2,20,000	1,79,000

The revised estimate for the South Lushai Districts, now submitted by the Commissioner of Chittagong, provides Rs. 59,368 for works in that district. The estimate will accordingly be reduced by Rs. 20,000, but as there are several applications from municipalities for grants-in-aid, and the improvements at Hastings may be taken up this year, the grant will be placed at Rs. 2,10,000. This will be further raised by Rs. 37,906, in case it is finally decided to debit to this head the compensation paid during the current year for the acquisition of certain lands adjoining the Cantonment grounds on Lebong spur.

85. *Contributions.*—The grants made to the several District Boards to establish equilibrium between the receipts and charges transferred to their management amount to Rs. 4,44,735, and the grants for the maintenance of Provincial roads transferred to their charge for the current year amount to Rs. 2,39,720. The grants to the District Road Funds and District Road Accounts as passed in the Incorporated Local Funds budget for 1892-93 amount to

Rs. 7,500 and Rs. 59,000 respectively. The total comes up to Rs. 7,50,955. The following further grants have since been sanctioned :—

	Rs.
Amount transferred to District Boards, &c., for the construction and maintenance of Provincial Civil Works	3,57,990
Amount transferred to District Boards, &c., for Imperial Civil Works	32,352
Amount transferred to Chittagong Hill Tracts ...	6,071
District Board, Malda, for the maintenance and repairs of embankments	637
District Board, Monghyr, for the pay of gauge reader ...	72
District Road Account, Sonthal Parganas, for gauge reader	120
District Road Fund, Hazáribágh, on account of Government share of the cost of revaluation	2,125
District Road Fund, Singhbhum, on account of Government share of the cost of revaluation	754
District Road Fund, Lohardaga, on account of Government share of the cost of revaluation	4,586
Total ...	4,04,707

These make a total of Rs. 11,55,662, and as some provision is necessary to meet payment of arrear grants, for which applications are constantly received, a lump provision of Rs. 11,80,000 will now be made.

86. *Closing balance.*—According to the estimates passed by the Government of India, it was expected that the year would close with a balance of Rs. 20,00,000. According to the estimates now adopted, the closing balance will be Rs. 21,54,000.

ORDER.—Ordered that a copy of this Resolution be submitted to the Government of India, Department of Finance and Commerce, for information.

Ordered also that a copy of the above Resolution be forwarded to the Board of Revenue; to all Commissioners of Divisions; to the Accountant-General; to the Inspectors-General of Civil Hospitals, Police, Jails, and Registration; to the Directors of Public Instruction and Land Records and Agriculture; to the Conservator of Forests; to the Port Officer, Calcutta; to the Superintendents of Royal Botanic Garden, Calcutta, and Government Printing, Bengal, and to all Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Govt. of Bengal.

Nos. 5192-5221F.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 27th December 1892.

C E. G & others—Reg. No. 4266C—336—5-1-93

FINANCIAL DEPARTMENT.

FINANCE.

No. 68.

CALCUTTA, THE 6TH JANUARY 1892.

FROM H. H. RISLEY, ESQ.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE AND COMMERCE DEPARTMENT.

SIR,

WITH reference to paragraph 12 of the Resolution of the Government of India, No. 13, dated the 1st January 1889, I am directed to submit the accompanying statements showing the revised estimate for 1891-92 and the estimate for 1892-93 of loans and advances for local purposes, and the expected recoveries during those years. It will be seen that out of the allotment of Rs. 7,79,068 made to Bengal in the Resolution of the Government of India, No. 1157, dated the 19th March 1891, a sum of Rs. (27,38,505—21,97,694=) 5,40,811 will probably be appropriated before the 31st March 1892.

2. The net outgoings during 1892-93 are estimated at Rs. (40,53,275—27,38,505=) 13,14,770, which includes Rs. 10,00,000 under class IV on account of loans estimated to be required by the riparian municipalities on the western bank of the Hooghly for the construction of water-works for those municipalities.

I have the honour to be,

SIR,

Your most obedient servant,

H. H. RISLEY,

Offg. Secretary to the Govt. of Bengal.

Nos. 69—74.

COPY, with a copy of the statements, forwarded to the Board of Revenue; Accountant-General, Bengal; Revenue, Political, Municipal and Public Works Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. C. STREATFEILD,

Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 6th January 1892.

W. LeB.—Reg. No. 5768C—169—6-1-92.

Estimate of Loans, Advances and Recoveries for 1891-92 *and* 1892-93.

	Advances to cultivators (Class I).	Advances under Drainage and Embankment Acts (Class II).	Loans to notabilities (Class III)	Loans to local bodies (Class IV).	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.
Balance outstanding on the 31st March 1891, as reported by the Accountant-General in his letter No. 183Bt., dated 7th October 1891.	5,69,357	12,84,506	75,428	2,68,403	21,97,694
Advances estimated to be made during the current year.	1,29,500	1,74,059	4,45,000	2,77,500	10,26,059
Total ...	6,98,857	14,58,565	5,20,428	5,45,903	32,23,753
Deduct repayments anticipated during 1891-92	2,86,939	1,5[illegible],801	21,908	24,600	4,85,248
Balance outstanding on 31st March 1892 ...	4,11,918	13,06,764	4,98,520	5,21,303	27,38,505
Advances estimated to be made during 1892-93	2,51,400	2,60,045	48,000	12,53,000	18,12,445
Total ...	6,63,318	15,66,809	5,46,520	17,74,303	45,50,950
Deduct repayments anticipated during 1892-93	1,64,864	1,68,503	1,41,400	22,908	4,97,675
Balance on the 31st March 1893	4,98,454	13,98,306	4,05,120	17,51,395	40,53,275

Advances and Repayments during 1891-92 *under the Land Improvements Loans Act,* 1883, *and the Agriculturists Loans Act,* 1884 (*Class 1*).

Districts.	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
Burdwan.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan		7,500		12,000	
Bankoora		7,500		12,000	
Beerbhoom		2,500		535	
Midnapore		6,500		4,608	
Hooghly		1,000		31	
Total ...		25,000		29,174	
Presidency.					
24-Pergunnahs		.....		.....	
Nuddea		.....		.....	
Jessore		.....		.....	
Khulna		.....		.....	
Moorshedabad		.....		.....	
Total ...		5,000		64,136	
Rajshahye.					
Dinagepore		500		.....	
Rajshahye		500		.....	
Rungpore		500		500	
Bogra		500		.....	
Pubna		500		.....	
Total ...		2,500		500	
Chittagong.					
Chittagong		.....		.....	
Noakholly		.....		.....	
Tipperah		.....		.....	
Total ...		1,500		414	
Patna.					
Patna		2,500		234	
Gya		24,000		28,301	
Shahabad		7,000		3,000	
Mozufferpore		20,000		28,000	
Durbhunga		.....		2,471	
Sarun		8,000		24,478	
Chumparun		2,000		74,929	
Total ...		63,500		1,61,413	
Bhagulpore.					
Monghyr		1,000		1,248	
Bhagulpore		5,500		5,153	
Purneah		1,000		500	
Maldah		500		.....	
Sonthal Pergunnahs		1,000		905	
Total ...		9,000		7,806	
Orissa.					
Cuttack		3,000		201	
Pooree		11,000		16,700	
Balasore		4,000		4,751	
Total ...		18,000		21,652	
Chota Nagpore.					
Manbhoom		5,000		1,844	
Total ...		5,000		1,844	
Grand Total ...	5,69,357	1,29,500	6,98,857	2,86,939	4,11,918

Advances and Repayments during 1892-93 *under the Land Improvements Loans Act*, 1883, *and the Agriculturists Loans Act*, 1884 (*Class I*).

Districts.	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
Burdwan.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan		15,000		15,000	
Bankoora		7,500		10,000	
Beerbhoom		5,000		.....	
Midnapore		6,500		3,364	
Hooghly		1,000		100	
Total ...		3 5,000		28,464	
Presidency.					
24-Pergunnahs		.....		.....	
Nuddea		.....		.....	
Jessore		.....		.....	
Khulna		.....		.....	
Moorshedabad		.....		.....	
Total ...		13,000		19,485	
Rajshahye.					
Dinagepore		15,000		.....	
Bogra		15,000		.....	
Total ...		30,000		.....	
Dacca.					
Dacca		1,000		.....	
Total ...		1,000		.....	
Chittagong.					
Chittagong		.....		.....	
Noakholly		.....		.....	
Tipperah		.....		.....	
Total ...		1,200		270	
Patna.					
Patna		1,500		142	
Gya		38,000		27,800	
Shahabad		15,000		6,000	
Mozufferpore		15,000		26,000	
Durbhunga		15,000		1,335	
Sarun		10,000		20,858	
Chumparun		2,000		4,000	
Total ...		96,500		86,135	
Bhagulpore.					
Monghyr		15,000		1,000	
Bhagulpore		15,000		3,700	
Purneah		15,000		1,000	
Maldah		1,000		1,500	
Sonthal Pergunnahs		1,700		800	
Total ...		47,700		8,000	
Orissa.					
Cuttack		3,000		3,000	
Pooree		10,000		12,500	
Balasore		4,000		2,510	
Total ...		17,000		18,010	
Chota Nagpore.					
Manbhoom		10,000		4,500	
Total ...		10,000		4,500	
Grand Total ...	4,11,918	2,51,400	6,63,318	1,64,864	4,98,454

Advances and Repayments during 1891-92 *under the Drainage and Embankment Acts (Class II).*

DISTRICTS.	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
BURDWAN.	Rs.	Rs.	Rs.	Rs.	Rs.
Midnapore		51,201		46,192	
Hooghly		69,000		10,414	
Total ...		1,20,201		56,606	
PRESIDENCY.					
24-Pergunnahs		.....		.....	
Nuddea		.....		.....	
Jessore		.....		.....	
Khulna		.....		.....	
Moorshedabad		.....		.....	
Total ...		7,229	.....	1,501	
PATNA.					
Mozufferpore		14,304		21,000	
Durbhunga		6,425		14,922	
Sarun		23,900		23,000	
Total ...		44,629		58,922	
BHAGULPORE.					
Monghyr		2,000		6,273	
Total ...		2,000		6,273	
ORISSA.					
Cuttack		.....		28,499	
Total ...		.....		28,499	
GRAND TOTAL ...	12,84,506	1,74,059	14,58,565	1,51,801	13,06,764

Advances and Repayments during 1892-93 *under the Drainage and Embankment Acts* (*Class II.*)

Districts.	Opening balance.	Advances.	Total.	Repayments.	Closing balance.
Burdwan.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan		25,000		.....	
Midnapore		26,121		.....	
Hooghly		*1,57,000		1,15,126	
Total .		2,08,121		1,15,126	
Presidency.					
24-Pergunnahs		† 5,000		1,501	
Total ...		5,000		1,501	
Patna.					
Mozufferpore		14,804		18,000	
Durbhunga		6,220		7,876	
Sarun		23,900		24,000	
Chumparun		.....		.....	
Total ..		44,924		49,876	
Bhagulpore.					
Monghyr		2,000		2,000	
Total ...		2,000		2,000	
Grand Total ...	13,06,764	2,60,045	15,66,809	1,68,503	13,98,306

	Rs.
* For Ampta drainage scheme	1,00,000
For constructing an embankment on the right bank of the river Hooghly in connection with the Rajapore drainage scheme	57,000

† For construction of sluices.

Famine advance and loans to notabilities, 1891-92 (*Class III*).

	Opening balance, 1891-92.	Advances in 1891-92.	Total.	Repayment in 1891-92.	Closing balance, 1891-92.
RAJSHAHYE.	Rs.	Rs.	Rs.	Rs.	Rs.
Darjeeling	.....	*a* 10,000	10,000	.....	10,000
CHITTAGONG.					
Chittagong Hill Tracts	*β* 2,725	.....	2,725	210	2,515
PATNA.					
Sarun	10,409	.....	10,409	.....	10,409
Shahabad	*γ* 13,475	.....	13,475	.....	13,475
Gya	.....	*δ* 4,00,000	4,00,000	.....	4,00,000
ORISSA.					
Cuttack	48,819	.....	48,819	19,198	29,621
Prince Jehan Kadr	.....	35,000	35,000	2,500	32,500
Total ...	75,428	4,45,000	5,20,428	21,908	4,98,520

a Loan to the Rector, St. Joseph's College.

	Rs.
β Balance of advances to the people of the Mong Rajah's Estate sanctioned in January 1889 ...	1,925
Proprietor, Chittagong High School, sanctioned in July 1890	800

γ Balance of the loan to the Sajada Nashin of Sasseram.

δ Sanctioned to Deo Estate in Gya.

Famine advance and loans to notabilities, 1892-93 (*Class III.*)

	Opening balance, 1892-93.	Advances in 1892-93.	Total.	Repayments, 1892-93.	Closing balance, 1892-93.
RAJSHAHYE.	Rs.	Rs.	Rs.	Rs.	Rs.
Darjeeling	10,000	.....	10,000	2,000	8,000
CHITTAGONG.					
Chittagong Hill Tracts	2,515	.....	2,515	200	2,315
PATNA.					
Sarun	10,409	.....	10,409	.....	10,409
Shahabad	13,475	.....	13,475	.....	13,475
Gya	4,00,000	.....	4,00,000	1,33,000	2,67,000
ORISSA.					
Cuttack	29,621	.....	29,621	.....	29,621
BURDWAN.					
Burdwan	.....	2,000	2,000	.....	2,000
PRESIDENCY.					
Khulna	.....	1,000*a*	1,000	200	800
Prince Johan Kadr	32,500	45,000	77,500	6,000	71,500
Total ...	4,98,520	48,000	5,46,520	1,41,400	4,05,120

Loan to Kazi Matakbel Hak for excavating a tank in Thanaghat in Satkhira.

Loans to Municipalities and other public bodies, 1891-92 (*Class IV*).

	Opening balance, 1891-92.	Advances in 1891-92.	Total.	Repayments in 1891-92.	Closing balance in 1891-92.
RAJSHAHYE.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahye (M.)*	7,500	7,500	15,000	1,157	13,843
Dinagepore (D.B.)†	40,000	40,000	80,000	...	80,000
Julpigoree (D.B.)	25,000	...	25,000	2,820	22,180
Darjeeling (M.)	23,403	...	23,403	2,023	21,380
DACCA.					
Dacca (M.)	1,25,000	...	1,25,000	1,000	1,24,000
Furreedpore (M.)	5,000	...	5,000	500	4,500
Mymensing (D.B.)	...	‡1,00,000	1,00,000	...	1,00,000
BURDWAN.					
Hugli (M.)	...	30,000	30,000	1,500	28,500
PATNA.					
Patna (D.B.)	40,000	40,000	80,000	12,000	1,18,000
Sarun (D.B.)	...	50,000	50,000		
CHITTAGONG.					
Tipperah (M.)	2,500	...	2,500	1,100	1,400
ORISSA.					
Pooree (M.)	...	10,000	10,000	2,500	7,500
Tota ...	2,68,403	2,77,500	5,45,903	24,600	5,21,303

* M. signifies Municipality.
† D. B. signifies District Board.
‡ For Constructing a bridge over the old Brahmaputra.

Loans to Municipalities and other local bodies, 1892-93 (*Class IV*).

	Opening balance, 1892-93.	Advances in 1892-93.	Total.	Repayments, 1892-93.	Closing balance, 1892-93.
RAJSHAHYE.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahye (M.)	13,843	.....	13,843	1,878	11,965
Dinagepore (D.B.)	80,000	40,000	1,20,000	.....	1,20,000
Julpigoree (M. & D.B.)	22,180	*a* 20,000	42,180	2,820	39,360
Darjeeling (M.)	21,380	.....	21,380	2,110	19,270
Pubna (M.)	.....	β 20,000	20,000	1,000	19,000
DACCA.					
Dacca (M.)	1,24,000	.....	1,24,000	2,000	1,22,000
Furreedpore (M.)	4,500	.....	4,500	500	4,000
Mymensingh (D.B.)	1,00,000	*1,00,000	2,00,000	4,500	1,95,500
BURDWAN.					
Hooghly (M.)	28,500	γ 10,06,000	10,34,500	1,500	10,33,000
PATNA.					
Patna (D.B.) ... ... } Sarun (D.B.)	1,18,000	.....	1,18,000	.....	1,18,000
Shahabad (M.)	.....	ν 25,000	25,000	1,000	24,000
Mozufferpore (M.)	.....	θ 25,000	25,000	2,500	22,500
CHITTAGONG.					
Tipperah (M.)	1,400	.....	1,400	500	900
ORISSA.					
Pooree (M.)	7,500	15,000	22,500	2,500	20,000
PRESIDENCY.					
Khulna (M.)	.....	η 2,000	2,000	100	900
Total ...	5,21,303	12,53,000	17,74,303	22,908	17,51,395

		Rs.
a	For drainage work.	
β	,, ditto ditto.	
γ	,, ditto ditto in Utterpara	6,000
	,, water-works in riparian municipalities on the west bank of the Hooghly.	10,00,000
ν	,, general improvements.	
θ	,, improvement of drainage.	
η	,, excavation of a tank in Chanduria Municipality ...	2,000
*	,, construction of a bridge over the old Brahmaputra river	

H. P.—Reg. No. 5768C—169—6-1-92.

FILE F $\frac{1\text{-E}}{22}$

EXCLUDED LOCAL FUNDS FOR 1892-93.

No. 7B.T., dated Fort William, the 13th April 1892.

Memo. by—R. E. HAMILTON, Esq., Offg. Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

ESTIMATE

EXCLUDED

Names of Funds.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.
			Last four months of 1890-91.	First eight months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Abstract of Receipts.											
Opening balance ...	1,68,804	2,11,619						2,11,619		2,08,616	2,47,358
Police Funds.											
Railway Police clothing	3,355	2,556	2,148	1,251	3,399	.....	6	3,000	2,548	2,550	2,550
Marine Funds.											
Puri Port	3,459	430	3,459	1,299	4,758	890	.....	2,000	1,320	1,320	2,500
Hospital Port Dues, Calcutta	65,169	60,500	27,219	44,059	71,278	4,500	.....	71,000	65,000	65,000	65,000
Balasore Port	22,570	7,770	21,285	1,290	22,575	.....	1,037	8,000	22,733	6,733	17,733
Cuttack Port	29,274	12,010	24,312	7,062	31,374	8,162	.....	12,000	9,172	20,172	10,010
Total ...	1,20,472	80,710	76,275	53,710	1,29,985	13,552	1,037	93,000	98,225	93,225	95,243
Education Funds.											
Judu Nath Mukerjee's Scholarship	1,095	840	1,095	.....	1,095	.....	840	1,000	.....	.....	.....
Hindu College	5,276	5,226	16	5,324	5,340	118	.....	5,000	6,577	5,344	5,344
Durga Churn Laha's Scholarship	2,957	3,032	930	2,027	2,957	.....	.....	3,000	3,012	3,032	3,032
Jogiara Estate	1,200	1,200	600	1,200	1,800	.....	.....	1,000	2,314	1,200	1,200
Vizianagram Scholarship	22	.....	14	.....	14	.....	.....	.....	.....	.....	.....
Khand Mahal School...	5,563	4,072	3,552	573	4,125	28	.....	4,000	4,100	4,100	4,100
Total ...	16,113	14,370	6,207	9,124	15,331	146	840	14,000	16,003	13,676	13,676
Medical and Charitable Funds.											
Pilgrims' Lodging-house	23,179	28,466	2,065	19,712	21,777	6,677	.....	22,000	35,143	35,143	35,143
Balasore Pilgrims' Hospital	765	1,155	420	496	916	.....	18	1,000	1,137	1,137	1,137
Chonee Lal Seal's Dispensary	2,000	2,000	.....	1,998	1,998	.....	.....	2,000	2,000	2,000	2,000
Unnochutter	6,011	5,752	1,942	2,496	4,438	118	.....	5,000	5,870	5,870	5,870
Total ...	31,955	37,373	4,427	24,702	29,129	6,795	18	30,000	44,150	44,150	44,150
Public Works Funds.											
Khard Mahal Road ...	3,966	4,200	2,167	2,481	4,648	100	.....	4,000	4,300	4,300	4,300
Darjeeling Improvement	27,188	25,700	17,078	13,297	30,375	500	.....	27,000	26,200	26,200	26,900
Juggernath Road ...	7,242	4,080	1,836	6,100	7,936	.....	4,080	7,000	.....	.....	.....
Wahabee Fund ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	38,396	33,980	21,081	21,878	42,959	600	4,080	38,000	30,500	30,500	31,200
Miscellaneous Funds.											
Muhammadan Burial Board	3,024	5,743	200	1,743	1,943	71	.....	3,000	5,814	5,814	5,814
Zoological Gardens ...	40,334	36,992	17,009	27,481	44,490	.....	100	39,000	36,886	36,892	36,892
Christian Burial Board	22,051	10,987	2,725	9,271	11,996	773	.....	12,000	11,760	11,760	11,760
Mohsin Endowment ...	1,14,104	1,14,562	23,116	91,884	1,15,000	3,879	.....	1,14,000	1,30,212	1,18,441	1,18,441
Total ...	1,79,513	1,68,284	43,050	1,30,379	1,73,429	4,723	100	1,68,000	1,84,672	1,72,907	1,72,907
Cantonments.											
Cuttack Cantonment...	3,218	4,536	959	2,990	3,949	179	.....	4,744	4,715	4,715	4,715
Alipore ,, ...	2,196	2,230	681	1,465	2,146	320	.....	2,125	2,550	2,550	2,550
Dum-Dum ,, ...	8,112	9,110	3,199	5,812	9,011	.....	.....	9,477	9,110	9,110	9,110
Barrackpore ,, ..	17,174	17,176	6,256	10,745	17,001	2,279	.....	21,718	19,455	19,455	19,455
Darjeeling ,, ...	1,925	3,009	866	2,425	3,291	637	.....	3,859	3,646	3,646	3,646
Buxa ,, ...	1,771	1,783	590	1,348	1,938	97	.....	1,883	1,880	1,880	1,880
Dorunda ,, ...	1,966	2,193	683	1,020	1,703	.....	315	2,242	1,878	1,878	1,878
Dinapore ,, ...	13,269	15,745	6,735	9,133	15,868	.....	870	19,060	14,875	14,875	14,875
Total ...	49,631	55,782	19,969	34,938	54,907	3,512	1,185	65,108	58,109	58,109	58,109
Total Receipts ...	4,39,435	3,93,055	1,73,157	2,75,982	4,49,139	29,328	7,266	4,11,108	4,34,207	4,15,117	4,17,895
Grand Total ...	6,08,239	6,04,674						6,22,727		6,23,733	6,65,253

FOR 1892-93.

LOCAL FUNDS.

Names of Funds.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1891.			Increase.	Decrease.	Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.
			Last four months of 1890-91.	First eight months of 1891-92.	Total.				Proposed by Local Officers.	Revised by Accountant-General.	
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Funds.											
Railway Police clothing	3,274	2,400	1,531	411	1,942	600	.....	3,000	3,000	3,000	3,000
Marine Funds											
Puri Port	1,509	775	1,509	495	2,004	.....	.....	1,000	755	755	755
Hospital Port Dues, Calcutta	50,775	61,500	27,774	20,128	47,902	.....	11,050	48,000	28,046	50,450	66,880
Balasore Port	15,091	17,257	6,476	8,984	15,460	.....	896	16,000	16,361	16,361	16,361
Cuttack Port	8,927	8,833	3,059	4,912	7,971	.....	690	9,000	8,893	8,143	8,143
Total ...	76,302	88,345	38,818	34,519	73,337	.....	12,636	74,000	54,055	75,709	92,119
Education Funds.											
Judu Nath Mukerjee's Scholarship	133	840	57	89	146	.....	840	1,000	.....	.....	.....
Hindu College	7,897	4,955	1,691	3,280	4,971	.....	.....	5,000	4,920	4,955	4,955
Durga Churn Laha's Scholarship	2,957	3,037	1,025	1,964	2,989	.....	.....	3,000	3,012	3,037	3,037
Jogiara Estate	996	984	357	746	1,103	.....	.....	1,000	984	984	984
Vizianagram Scholarship	987	1,818	392	593	985	.....	.....	1,000	1,800	1,818	1,818
Khand Mahal School...	2,441	3,072	764	2,261	3,025	.....	129	3,000	2,943	2,943	2,943
Total ...	15,411	14,706	4,286	8,933	13,219	.....	969	14,000	13,659	13,737	13,737
Medical and Charitable Funds.											
Pilgrims' Lodging-house	19,953	29,723	9,552	16,103	25,655	5,417	.....	24,000	35,140	35,140	35,357
Balasore Pilgrims' Hospital	865	1,040	282	586	868	.....	.....	1,000	1,040	1,040	1,040
Chonee Lal Seal's Dispensary	3,476	2,000	1,679	2,075	3,754	.....	.....	3,000	2,000	2,000	2,000
Unnochutter	5,802	5,892	2,165	3,463	5,628	.....	.....	5,000	5,892	5,892	5,892
Total ...	30,096	38,655	13,678	22,227	35,905	5,417	.....	33,000	44,072	44,072	44,189
Public Works Funds.											
Khand Mahal Road ...	3,521	4,304	1,496	1,975	3,471	.....	685	4,000	3,619	3,619	3,619
Darjeeling Improvement	21,053	26,195	9,987	19,584	29,571	5,551	.....	29,000	31,746	31,746	42,674
Juggernath Road ...	2,677	3,893	1,158	4,928	6,086	.....	3,893	6,000	.....	.....	.....
Wahabee Fund ...	5,727	1,570	2	6,568	6,570	.....	1,570	6,568	.....	.....	.....
Total ...	32,978	35,962	12,643	33,055	45,698	5,551	6,148	45,568	35,365	35,365	45,693
Miscellaneous Funds.											
Muhammadan Burial Board	2,837	5,676	1,896	864	2,760	138	.....	3,000	5,814	5,814	5,814
Zoological Gardens ...	35,338	38,189	15,279	26,054	41,333	.....	294	38,000	37,886	37,886	37,886
Christian Burial Board	21,951	10,987	10,822	6,342	17,164	715	.....	11,000	11,702	11,702	11,702
Mohsin Endowment ...	1,22,770	1,35,267	57,529	67,023	1,24,552	.....	20,381	1,25,000	1,14,886	1,14,886	1,14,886
Total ...	1,82,896	1,90,110	85,526	1,00,283	1,85,809	853	20,675	1,77,000	1,70,288	1,70,288	1,70,288
Cantonments.											
Cuttack Cantonment ...	3,474	4,521	869	2,310	3,170	.....	450	4,095	4,071	4,071	4,071
Alipore ,, ...	2,334	2,415	788	1,579	2,367	.....	.....	2,395	2,415	2,415	2,415
Dum-Dum ,, ...	9,591	9,804	3,483	4,982	8,465	1,870	.....	10,260	11,674	11,674	11,674
Barrackpore ,, ...	16,359	16,162	6,500	11,796	18,296	1,596	.....	23,084	17,758	17,758	17,758
Darjeeling ,, ...	2,279	2,970	955	2,513	3,468	676	.....	4,090	3,646	3,646	3,646
Buxa ,, ...	1,945	1,859	708	1,147	1,855	40	.....	1,899	1,899	1,899	1,899
Dorunda ,, ...	2,981	2,500	689	1,200	1,889	.....	396	2,138	2,104	2,104	2,104
Dinapore ,, ...	16,700	16,083	7,394	12,044	19,438	.....	1,672	19,582	14,411	14,411	14,411
Total ...	55,663	56,314	21,386	37,571	58,957	4,182	2,518	67,543	57,978	57,978	57,978
Total Expenditure ...	3,96,620	4,26,492	1,77,868	2,36,999	4,14,867	16,603	42,946	4,14,111	3,78,417	4,00,149	4,27,004
Closing Balance ...	2,11,619	1,78,182	.....	.....	.....	.....	.....	2,08,616	.....	2,23,584	2,38,249
Grand Total ...	6,08,239	6,04,674	.....	.....	.....			6,22,727		6,23,733	6,65,253

ESTIMATE

EXCLUDED

POLICE

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months. of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Railway Police Clothing Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,163	1,244				1,244		1,244	1,227
Miscellaneous Receipts.									
Annual grant at Rs. 8 for each man ...	3,355	1,992	2,148	1,251	3,399		1,984	1,984	1,984
Value of greatcoats		384					384	384	384
Sale-proceeds of old clothing		30					30	30	30
Other receipts		150					150	152	153
Total	3,355	2,556	2,148	1,251	3,399	3,000	2,548	2,550	2,550
GRAND TOTAL	4,518	3,800				4,244		3,794	3,777

Estimate of the Assistant Inspector-General, Government Railway Police, Howrah.

MARINE

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	87,779	1,02,173				1,02,173		1,25,173	1,33,000
Hospital port dues	65,169	60,500	27,219	44,059	71,278	71,000	65,000	65,000	65,000
GRAND TOTAL ...	1,52,948	1,62,673				1,73,173		1,90,173	1,98,000

Estimate of the Port Officer of Calcutta.

Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	(—)11,115	(—)3,636				(—)3,636	(—)18,124	(—)11,636	(—)11,26[illegible]
Port dues on vessels	2,252	2,689					2,470	2,470*	2,470
Contribution from Government	20,000	5,000					20,000	4,000†	15,000
Fees, fines, and forfeitures	.....	.....					.....	.....	.....
Mooring fees	57	.....					.....	.....	.....
Miscellaneous receipts	32	20					26	26‡	26
Registration fees	.....	.....					57	57‡	57
Discharge fees	.....	.....					.....	..... ‡	.....
Salvage fees	.....	.....					.....	..... ‡	.....
Sale of charts	.....	.....					.....	..... ‡	.....
Sale proceeds of unclaimed wrecked property.	57	11					34	34‡	34
Other receipts	65	50					40	40‡	40
Sale proceeds of old stores...	107	.....					106	106‡	106
Total ...	22,570	7,770	21,285	1,290	22,575	8,000	22,733	6,733	17,733
GRAND TOTAL ...	11,455	4,134				4,364	4,609	(—)4,903	6,469

* Based on actuals.

† Rupees 15,000 is the amount sanctioned as contributions to Port Funds in the Resolution of the Government of Bengal, dated 15th January 1892, and the Marine Budget Estimate for 1892-93, and of that sum Rs. 11,000 has been estimated for under "the Cuttack Port," and the balance (Rs. 4,000) here.

‡ Estimate of the Collector of Sea Customs, Balasore.

FOR 1892-93.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Railway Police Clothing Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	23	.....	.....	.....		30	30	30
Cost of clothing purchased ... ... Washing old clothing and conveyance charges. Miscellaneous	3,274	2,377	1,531	411	1,942		2,970	2,970	2,970
Total	3,274	2,400	1,531	411	1,942	3,000	3,000	3,000	3,000
Closing balance	1,244	1,400				1,244		794	777
GRAND TOTAL	4,518	3,800				4,244		3,794	3,777

Estimate of the Assistant Inspector-General, Government Railway Police, Howrah.

FUNDS.

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	257	500	257	467	257		.....	350	500
Charges for sick seamen sent to hospital and lunatic asylum	22,123	35,000	14,986	3,698	19,151		.....	22,000*	28,000
Health Officer, including house allowance	16,309	15,600	7,000	9,387	16,387		15,600	15,600	15,600
Inspector		960					960	960	960
Clerks		480					480	480	480
Servants		84					168	168†	168
Steam-launch relief and dinghee ...	5,409	1,435	1,862	3,609	5,471		1,048	1,048‡	1,048
Crew for Health Officer's bholio (cutter)		792					792	792	1,052
Bheestie		35					35	35	35
Doolie-bearers		1,584					1,584	1,584	1,584
Crew for the *Pansy* steam-cutter ...	.....	.....	.....	.....	.....		387	387§	387
Travelling allowance	.....	.....	.....	28	28		1,260	1,260‖	1,260
Cost of medical stores	.....	.....	.....	.....	.....		.....	.....	.....
Office and house-rent	450	540	90	80	170		161	161¶	.....
Municipal rates and taxes	.....	.....	.....	.....	.....		12	12	173
Postage charges	1	12	1	.....	1		320	320	320
Office contingencies	55	320	17	9	26		322	322**	322
Petty construction and repairs	.....	615	.....	.....	.....		61	61	61
Miscellaneous	.....	36	.....	175	175			54	54
Cost of coal for steam-launch and steam-cutter	1,932	1,512	1,055	.....	1,055		2,720	2,720††	2,720
Repairs of steam-launch, bowlio and *Pansy*	3,752	1,000	2,506	2,675	5,181		1,000	1,000	1,000
Dockyard services and supplies		450					1,136	1,136	1,136
Refunds	427	545	.....	.....	.....		.....	.....	.....
Steam-cutter for Health Officer ...	.....	.....	.....	.....	.....		.....	.....	10,000
Total ...	50,775	61,500	27,774	20,128	47,902	48,000	28,046	50,450	66,860
Closing balance ...	1,02,173	1,01,173				1,25,173		1,39,723	1,31,140
GRAND TOTAL ...	1,52,948	1,62,673				1,73,173		1,90,173	1,98,000

* Based on actuals.

† Hitherto one of the crew of the Bowlio, when not in use, served as office chuprasi. A steam-cutter with a small crew will replace the bowlio, so that no man will be available. The pay of one additional servant has therefore been provided for.

‡ Provision for the crew of the *Pansy* hitherto excluded has been separately shown.

§ *Vide* remark ‡ above.

‖ As estimated for by the Deputy Director of Indian Marine, *vide* his No. 2603, dated 31st July 1891.

¶ Sanctioned in Government of Bengal, No. 2141Marine, dated 24th August 1891.

** As estimated for by the Port Commissioners, *vide* No. 1073, dated 30th July 1891.

†† Increase due to cost of coal for the steam-cutter as estimated for by the Deputy Director of the Indian Marine, No. 2667, dated 10th August 1891.

Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....	.....					.....	.....	.....
Percentage for treasury establishments	100	95					94	94	94
Port Establishment.									
Port Officer	3,600	4,200					4,200	4,200	4,200
Clerks	1,618	.....					.....	.....	.....
Servants		264					264	264	264
Contingencies	58	90					30	30	30
Travelling allowances	124	228					145	145*	145
Postage charges	.....	90					65	65*	65
Office and ground rent	.....	.....					.....	.....	.....
Municipal rates and taxes	.....	285					512	512	512
Petty construction and repairs	.....	.....					.....	.....	.....
Cost of medical stores	.....	.....					.....	.....	.....
Vessels and boats	.....	.....					.....	.....	.....
Establishment	.....	1,284					1,284	1,284	1,284
Stores	863	.....					.....	.....	.....
Repairs	.....	.....					.....	.....	.....
Contingencies	172								
Dockyard services and supplies	4,000	7,200					6,200	6,200*	6,200
Miscellaneous..	136								
Fees for inspecting steam-launch ...	.....	.....					.....	.....	.....
Pensions	135	135					.....	.....	.....
Light-house—									
Establishment	2,939	3,336					135	135	135
Contingencies	25	50					3,372	3,372	3,372
Other stores	1,171	.....					60	60	60
Public Works—									
Repairs	150	.....					.....	.....	.....
Total ...	15,091	17,257	6,473	8,984	15,460	16,000	16,361	16,361	16,361
Closing balance ...	(—)3,636	(—)13,123				(—)11,636	(—)11,752	(—)21,264	(—)9,892
GRAND TOTAL ...	11,455	4,134				4,364	4,609	(—)4,903	6,469

* Estimated for by the Port Officer with reference to the actuals of past three years.

† No Public Works charges are likely to be undertaken by the Public Works Department, *vide* Government of Bengal, Public Works Department, No. 2896, dated 9th December 1891.

ESTIMATE

EXCLUDED

MARINE

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Cuttack Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	—31,604	—11,257				—11,257	10,000	—8,257	—2,361
Port dues on vessels...	9,162	7,000	.....	.....	.....		9,162	9,162*	10,000
Fees and fines	.....	.....	.....	.....	.....		.....	.....	.....
Registration fees	.....	.....	.....	.....	.....		.....	.....	.....
Discharge fees	.....	.....	.....	.....	.....		.....	.....	.....
Salvage fees	.....	.....	.....	.....	.....		.....	.....	.....
Mooring fees	.....	.....	.....	.....	.....		.....	.....	.....
Sundry receipts	.....	.....	.....	.....	.....		.....	.....	.....
Sale of charts...	1	.....	.....	.....	.....		10	10	10
Sale proceeds of unclaimed wrecked property	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous receipts	111	10	.....	.....	.....		.....	...	.....
Contribution from Government ...	20,000	5,000	.....	.....	.....		.....	11,000†	.....
Total ...	29,274	12,010	24,312	7,062	31,374	12,000	9,172	20,172	10,010
GRAND TOTAL ...	—2,330	753				743	19,172	11,915	7,649

* Based on actuals.

† This sum of Rs. 11,000 forms part of the amount of Rs. 15,000 sanctioned as contributions to Port Funds, in the Resolution of the Government of Bengal, and the Marine Budget Estimate for 1892-93, dated 15th January 1892; the balance, Rs. 4,000, has been provided for under "the Balasore Port," *vide* page 10.

Puri Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	(—)588	1,362	.....	.....	.....	1,362	.....	2,362	3,447
Port dues on vessels	3,444	430	.....	.....	.....		1,320	1,320*	2,500
Fees and fines	.....	.....	.....	.....	.....		.....	.....	.....
Mooring fees	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	15	.....	.....	.....	.....		.....	.....	.....
Total ...	3,459	430	3,459	1,299	4,758	2,000	1,320	1,320	2,500
GRAND TOTAL ...	2,871	1,792				3,362		3,682	5,947

* Based on the average actuals of the past three years.

EDUCATION

Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	3,291	670	.....	.....	.....	670	.....	670	1,075
Interest on Government securities ...	5,276	5,226	16	5,324	5,340	5,000	6,577	5,344*	5,344
GRAND TOTAL ...	8,567	8,596	.....	.....	.....	5,670	.....	6,014	6,419

* Represents interest on Government securities for Rs. 1,33,600, carrying interest at 4 per cent. per annum.

FOR 1892-93.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1891. Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Cuttack Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	.....	46	.....	.....	.....		46	46	46
Percentage for treasury establishments, Medical.	.....	50	.....	.....	.....		50	50	50
Hospitals and Dispensaries.									
Establishment	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Light-houses.									
Establishment	.....	.....	.....	.....	.....		.....	.....	.....
Stores	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Port Establishment.									
Port Officer	3,533	3,000	.....	.....	.....		3,000	2,250*	2,250
Clerks	757	300	.....	.....	.....		780	780	780
Servants		480	.....	.....	.....		200	200	200
Contingencies	131	200	.....	.....	.....		200	200	200
Travelling allowance	134	200	.....	.....	.....		100	100*	100
Postage charges	.....	40	.....	.....	.....		.....	.....	.....
Office and ground rent	.....	.....	.....	.....	.....		.....	.....	.....
Municipal rates and taxes	.....	.....	.....	.....	.....		100	100	100
Petty construction and repairs	.....	100	.....	.....	.....				
Vessels and Boats.									
Establishment	2,204	2,688	.....	.....	.....		2,688	2,688	2,688
Stores	.....	.....	.....	.....	.....		.....	.....	.....
Repairs	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	120	.....	.....	.....		120	120	120
Dockyard services and supplies ...	1,730	1,000	.....	.....	.....		1,000	1,000	1,000
Fees for inspecting steam-launch ...	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	.....	200	.....	.....	.....		200	200	200
Pensions	438	409	.....	.....	.....		409	409	409
	.....	.....	.....	.....	.....		.....	.....	.....
Public Works by Civil Officers.									
Original works	.....	.....	.....	.....	.....		.....	.....†	.....
Repairs	.....	.....	.....	.....	.....		.....	.....‡	.....
Establishment	.....	.....	.....	.....	.....		.....	.....‡	.....
Tools and plant	.....	.....	.....	.....	.....		.....	.....‡	.....
Total ...	8,927	8,833	3,059	4,912	7,971	9,000	8,893	8,143	8,143
Closing balance ...	(—)11,257	(—)8,080				(—)8,257	10,279	3,772	(—)494
Grand Total ...	—2,330	753				743	19,172	11,915	7,649

* Pay of Officiating Port Officer, Cuttack, at the rate of Rs. 187-8 a month, being the proportion sanctioned in Bengal Government order No. 2925 Marine, dated 12th December 1891.

† The provision of Rs. 60 over the sanctioned allotment is due to orders requiring the use of postage stamps by the Port Fund Department, instead of service stamps as hitherto.

‡ No Public Works charges are likely to be undertaken by the Public Works Department (*Vide* Government of Bengal, Public Works Department, No. 2896, dated 9th December 1891.)

Puri Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Light-houses.									
Establishment	312	312	.....	.....	.....		312	312*	312
Contingencies	12	40	.....	.....	.....		40	40*	40
Vessels and Boats.									
Establishment	315	318	.....	.....	.....		318	318*	318
Stores	.....	.....	.....	.....	.....		.....	.....*	.....
Repairs	.....	.....	.....	.....	.....		.....	.....*	.....
Contingencies...	72	85	.....	.....	.....		85	85*	85
Dockyard services and supplies	778	.....	.....	.....	.....		.....	.....†	.....
Public Works.									
Original works	.....	.....	.....	.....	.....		.....	.....†	.....
Total ...	1,509	775	1,509	495	2,004	1,000	755	755	755
Closing balance ...	1,362	1,037				2,362		2,927	5,192
Grand Total ...	2,871	1,792				3,362		3,682	5,947

* Estimate of the Collector of Customs, Puri, retained.

† No Public Works charges are likely to be undertaken by the Public Works Department, *vide* Government of Bengal, Public Works Department No. 2896, dated 9th December 1891.

FUNDS.

Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	35	.....	.....	.....		.....	*35	35
Scholarships	4,798	4,920	1,691	3,280	4,971		4,920	4,920	4,920
Purchase of securities	3,099								
Total ...	7,897	4,955	1,691	3,280	4,971	5,000	4,920	4,955	4,955
Closing balance ...	670	941				670		1,059	1,464
Grand Total ...	8,567	5,896				5,670		6,014	6,419

ESTIMATE

EXCLUDED

EDUCATION

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Durga Charan Laha's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	.....	.....	.....	.....	.....	.....	.....	—914
Interest...	2,957	2,032	905	2,027	2,932		3,012	2,032*	2,032
Contribution from Government	.....	1,000	.....	.....	.....		.....	1,000†	1,000
Total ...	2,957	3,032	905	2,027	2,932	3,000	3,012	3,032	3,032
GRAND TOTAL ...	2,957	3,032				3,000		3,032	2,118

* Represents interest on Government securities, for Rs. 50,800 carrying interest at 4 per cent. per annum.

† Provided for to meet the anticipated deficit.

Judu Nath Mookerjee's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Opening balance	.....	962	.....	.....	.....	962	.....	962*	822
Contributions	1,095	840	1,095	.....	1,095	1,000	.....	.....	.....
GRAND TOTAL ...	1,095	1,802				1,962	.....	962	822

* Nothing estimated for 1892-93, as the donor has expressed his unwillingness to make any further contributions, *vide* letter No. 1409, dated 7th March 1892, from the Director of Public Instruction, Bengal.

Jogiara Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	860	1,064	.....	.....	.....	1,064	.....	1,064	1,148
Rent of Jogiara estate	1,200	1,200	600	1,200	1,800		2,314*	1,200	1,200
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,200	1,200	600	1,200	1,800	1,000	2,314	1,200	1,200
GRAND TOTAL ...	2,060	2,264	.....	.....	.....	2,064		2,264	2,348

* The Magistrate of Muzaffarpur explains that this amount represents the sum at credit of the Fund on 31st March 1891, plus Rs. 1,200 paid during the year 1890-91.

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	4,992	4,027	.....	.....	.....	4,027	.....	3,027	3,001
Contributions	14	.....	14	.....	14		.....	.....	.....
Cash recovery	8	.....	.....	.....	.....		.....	.....	.....
Total ...	22	.....	14	.....	14	.....	.....	.....	.....
GRAND TOTAL ...	5,014	4,027	.....	.....	.....	4,027	.....	3,027	3,001

Khand Mahal School.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,954	6,076	.....	.....	.....	6,076	.....	7,076	9,327
Fees and fines (grogshops)	5,563	2,500	3,552	573	4,125		4,100	4,100*	4,100
Miscellaneous		1,572					.....	.....	.....
Total ...	5,563	4,072	3,552	573	4,125	4,000	4,100	4,100	4,100
GRAND TOTAL ...	8,517	10,148	.....	.....	.....	10,076	.....	11,176	13,427

* Estimate of the Superintendent of the Tributary Mahals, Cuttack.

FOR 1892-93.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Durga Charan Laha's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	25	.....	.....	.....		.....	25	25
Scholarship	2,957	3,012	999	1,964	2,963		3,012	3,012	3,012
Total ...	2,957	3,037	999	1,964	2,963	3,000	3,012	3,037	3,037
Closing balance ...	.....	(—)5				.....		(—)5	—919
GRAND TOTAL ...	2,957	3,032				3,000		3,032	2,118

Judu Nath Mookerjee's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	.....	.....	.....	.....		.....	..... *	.....
Scholarships	.....	.....	.....	.....	.....		.....	..... *	.....
Prizes	133	840	57	89	146		.....	..... *	.....
Total ...	133	840	57	89	146	1,000	.....	.....	.....
Closing balance ...	962	962	.....	.....	.....	962	.....	962	822
GRAND TOTAL ...	1,095	1,802				1,962	.....	962	822

* Nothing estimated for 1892-93, as the donor has expressed his unwillingness to make any further contributions, *vide* letter No. 1409, dated 7th March 1892, from the Director of Public Instruction, Bengal.

Jogiara Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Maulvis	540	360	187	423	610		360	360*	360
Clerks		.....					.....	..... *	.....
Servants		24					24	24*	24
Repairs to Moonsheekhana	.....	.....	.....	.....	.....		.....	.....	.....
Fees for poor Muhammadan boys ...	456	600	170	323	493		600	600	600
Miscellaneous	.....	.....					.....	.....	.....
Total ...	996	984	347	746	1,103	1,000	984	984	984
Closing balance ...	1,064	1,280				1,064		1,280	1,364
GRAND TOTAL ...	2,060	2,264	.....	.....	.....	2,604	.....	2,264	2,348

* Estimate of the Magistrate of Muzaffarpur retained.

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	18	.....	.....	.....		.....	18	18
Scholarships	987	1,800	392	593	985		1,800	1,800*	1,800
Total ...	987	1,818	392	593	985	1,000	1,800	1,818	1,818
Closing balance ...	4,027	2,209	.....	.....	.....	3,027	.....	1,209	1,183
GRAND TOTAL ...	5,014	4,027	.....	.....	.....	4,027	.....	3,027	3,001

* Estimate of the Director of Public Instruction.

Khand Mahal School.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	30	.....	.....	.....		25	25*	25
Salaries of teachers, clerks and servants	1,851	1,854	510	1,513	2,023		1,840	1,840*	1,840
Teachers (pundits)		240					240	240*	240
Scholarships	479	648	212	249	461		624	624*	624
Contingencies	111	190	42	499	541		54	54*	54
Purchase of books		80					80	80*	80
Travelling allowance	.....	.....					.....	.....	.....
Miscellaneous	.....	30					80	80*	80
Total ...	2,441	3,072	764	2,261	3,025	3,000	2,943	2,943	2,943
Closing balance ...	6,076	7,076	.....	.....	.....	7,076	.....	8,233	10,484
GRAND TOTAL ...	8,517	10,148	.....	.....	.....	10,076	.....	11,176	13,427

* Estimate of the Superintendent of the Tributary Mahals, Cuttack.

ESTIMATE

EXCLUDED

MEDICAL AND

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12TH MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Pilgrims' Lodging-house under Act II (B.C.) of 1879.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	7,349	10,575				10,575	14,919	8,575	5,527
Fees for licensing and regulating pilgrims' lodging-houses at and in the lines leading thereto ...	20,818	22,727	1,592	17,080	18,672		23,795	23,795	23,795
Fees for issue of Health Officer's certificates	837	1,011	81	800	881		1,432	1,432*	1,432
Fees, fines, and forfeitures	1,406	1,854	360	1,009	1,369		1,652	1,652	1,652
Rents	.....	.....	.....	.....	.....		4,111	4,111	4,111
Other receipts		120					155	155	155
Interest on Savings Bank deposits in Chittagong	118	180	32	823	855		153	153	153
Contributions from Juggernath road ...	.....	1,074	.....				.....	.....	.....
Ditto from Puri lodging-house	.....	1,500	.....				1,500	1,500	1,500
Ditto from District Board ...	.....	.....	.....	.....	.....		2,000	2,000	2,000
Interest from investment of Kanai Lall Pandit's Rest House, Fund	.....	.....	.....	.....	.....		345	345†	345
Total ...	23,179	28,466	2,065	19,712	21,777	22,000	35,143	35,143	35,143
GRAND TOTAL ...	30,528	39,041				32,575	50,062	43,718	40,670

* Estimates as sanctioned by the Government of Bengal in Resolution forwarded under endorsement No. 765M., dated the 25th March 1892.

† Represents the interest on the actual amount invested, viz., Rs. 7,500, in Government securities carrying interest at 4 per cent. per annum; Rs. 1,250 in Savings Bank deposits carrying interest at 3¾ per cent. per annum.

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	637	537				537		537	421
Allowance from Kátak Unnochutter ...		909					909	909	909
Subscriptions		162					144	144	144
Rents		.....					.....	.....	.....
Government contribution	765	.....	420	496	916		.....	.....	.....
Fees and fines		.....					.....	.....	.....
Interest		84					84	84*	84
Miscellaneous		.....					.....	.....	.....
Total ...	765	1,155	420	496	916	1,000	1,137	1,137	1,137
GRAND TOTAL ...	1,402	1,692				1,537	.....	1,674	1,558

* Represents interest on Government securities for Rs. 2,100 carrying interest at 4 per cent. per annum.

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	3,213	1,737				1,737		737	2,297
Interest on Government securities ...	2,000	2,000	.....	1,998	1,998		2,000	2,000*	2,000
Miscellaneous	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	2,000	2,000	.....	1,998	1,998	2,000	2,000	2,000	2,000
GRAND TOTAL ...	5,213	3,737				3,737		2,737	4,297

* Represents interest on Government securities for Rs. 50,000 carrying interest at 4 per cent. per annum. Estimate of the Secretary to Choonee Lal Seal's Dispensary.

FOR 1892-93.

LOCAL FUNDS.

CHARITABLE FUNDS.

Expenditure.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1891. Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Pilgrims' Lodging-house under Act II (B.C.) of 1879.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	216	183	66	79	145		151	151*	151
Refunds	539	300	35	600	635		232	232*	232
Hospitals and Dispensaries.									
Contribution to dispensary	.....	150	.....	.....	.....		.....	.....	.....
Civil Hospital Assistants	1,362	420	452	510	962		1,860	1,860*	1,860
Vaccinators		.....					.....	*	.....
Compounders and dressers		1,202					332	332*	332
Servants		890					548	548*	548
Europe medicines	.....	.....	.....	.....	.....		220	220*	220
Country medicines	228	150	204	22	226		153	153*	153
Food for pauper patients	204	24	76	16	92		509	509*	509
Hospital instruments	488	362	231	300	621		50	50*	50
Contingencies							72	72*	72
Fields hospital at Satyabadi	.....	.....	.....	.....	.....		60	60*	60
Minor establishment	.....	.....	.....	.....	.....		.....	.....	.....
Overseer	.....	.....	.....	.....	.....		300	300*	300
Allowance to Health Officer	3,564	4,275	1,509	2,438	3,947		5,329	5,329*	5,329
Clerks	2,446	2,219	816	1,885	2,701		3,413	3,413*	3,413
Servants									
Printing at private presses	46	220	36	4	40		350	350*	350
Office and ground rent	.....	.....	.....	.....	.....		10	10*	10
Municipal rates and taxes	.....	.....	.....	.....	.....		.....	.....	.....
Postage charges	463	95	26	418	444		31	31*	31
Contingencies		435					964	964*	964
Latrine establishment	77	360	77	128	205		948	48*	984
Conservancy and lighting establishment and contingencies		1,647					1,224	1,224*	1,224
Reserve contingencies	.....	1,796	.....	.....	.....		2,000	2,000*	2,000
Petty construction and repairs	4,970	2,200	674	3,227	3,901		2,358	2,358*	2,439
Travelling allowance	.....	25	.....	.....	.....		25	25*	25
Contributions	.....	.....	.....	.....	.....		620	620*	620
Public Works by Civil Officers.									
Original works	50	1,600	50	.....	50		829	829*	829
Repairs	.....	910					2,157	2,157*	2,157
Establishment	.....	.....	.....	.....	.....		.....	.....	.....
Tools and plant	.....	10	.....	.....	.....		30	30*	30
Miscellaneous public improvements ...	.....	450	.....	.....	.....		273	273*	273
Contribution to the municipalities ...	5,300	8,300	5,300	6,836	11,686		8,592	8,592*	8,592
Ditto Juggernath Road ...	.....	1,500	.....	.....	.....		1,500	1,500*	1,500
Total ...	19,953	29,723	9,552	16,103	25,655	24,000	35,140	35,140	33,257
Closing balance ...	10,575	9,318				8,575	14,922	8,578	5,413
GRAND TOTAL ...	30,528	39,041				32,575	50,062	43,718	40,670

* Estimates as sanctioned by the Government of Bengal in Resolution forwarded under endorsement No. 765M., dated the 25th March 1892.

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	8	.....	.....	.....		8	8	8
Civil Hospital Assistants	.....	.....	.....	.....	.....		.....	.....	.....
Compounders and dressers	264	108	88	176	264		108	108	108
Servants		156					156	156	156
Diet of patients	417	340	134	249	383		340	340	340
Cost of bazar medicine	77	80	24	40	64		80	80	80
Hospital furniture	.....	.....	.....	.....	.....		.....	.....	.....
Printing at private presses	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies and miscellaneous ...	107	100	36	69	105		100	100	100
Office and ground rent	.....	.....	.....	.....	.....		.....	.....	.....
Municipal rates and taxes	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs	.....	88	.....	52	52		88	88	88
Europe medicines	.....	160	.....	.....	.....		160	160	160
Total ...	865	1,040	282	586	868	1,000	1,040	1,040	1,040
Closing balance ...	537	652				537	*	634	518
GRAND TOTAL ...	1,402	1,692				1,537		1,674	1,558

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	27	21	27	.....	27		21	21*	21
Native doctor	.....	.....	.....	.....	.....		.....	.....	.....
Compounders and dressers	120	120	40	80	120		120	120*	120
Servants	264	264	88	176	264		264	264*	264
Diet of patients	.....	.....	.....	.....	.....		.....	.....	.....
Cost of bazar medicines	150	130	55	94	149		130	130*	130
Do. of Europe medicines	.....	951	.....	.....	.....		951	951*	951
Hospital furniture	.....	.....	.....	.....	.....		.....	.....	.....
Printing at private presses	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous		300					300	300*	300
Office and ground rent	966	.....	388	1,530	1,918		.....	.....	.....
Municipal rates and taxes		204					204	204*	204
Petty construction and repairs ...		10					10	10*	10
Medical stores	1,949	.....	1,081	195	1,276		.....	.....	.....
Total ...	3,476	2,000	1,679	2,075	3,754	3,000	2,000	2,000	2,000
Closing balance ...	1,737	1,737				737		737	2,297
GRAND TOTAL ...	5,213	3,737				3,737		2,737	4,297

* Estimate of the Secretary, Choonee Lal Seal's Dispensary.

ESTIMATE

EXCLUDED

MEDICAL AND

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
Opening balance	488	697				697	.....	697	1,104
Interest on Government securities ...	73	62	31	.....	31		80	80*	80
Fees and fines	.....	.....	.....	55	55		40	40	40
Unnochutter allowance	5,896	5,690	1,911	1,423	3,334		5,690	5,690	5,690
Subscriptions	42	.....	.....	18	18		60	60†	60
Miscellaneous	.....	.....	.....	1,000	1,000		.....	.....	.....
Total ...	6,011	5,752	1,942	2,496	4,438	5,000	5,870	5,870	5,870
GRAND TOTAL ..	6,499	6,449				5,697		6,567	6,974

* Represents interest on Government securities for Rs. 2,000 carrying interest at 4 per cent. per annum.
† Sale proceeds of broke n instruments, &c.

PUBLIC WORKS

Khand Mahal Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,984	3,429				3,429		3,429	4,343
Government contribution	1,814	2,100	15	.....	15		2,150	2,150*	2,150
Miscellaneous (plough-tax)	2,152	2,100	2,152	2,481	4,633		2,150	2,150*	2,150
Total ...	3,966	4,200	2,167	2,481	4,648	4,000	4,300	4,300*	4,300
GRAND TOTAL ...	6,950	7,629				7,429		7,729*	8,643

* Estimate of the Superintendent of the Tributary Mahals, Kátak.

Darjeeling Improvement	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	13,245	19,380				19,380	6,000	17,380	17,573
Government grant	.....	.....	.....	.....	.....		.....	.....	.....
Location rents	2,172	9,500	1,755	292	2,047		9,500	9,500	9,500
Rents from farming leases	7,296		6,083	1,268	7,351				
Do. from Government hâts and bazars	5,920		3,490	5,522	9,012		7,000	7,000*	8,000
Profits from hâts and bazars									
One-anna cess	4,956	4,900	2,553	2,365	4,918		4,900	4,900	4,900
Lease of ferries	2,917	2,000	1,548	1,288	2,836		2,000	2,000	2,203
Dâk bungalow fees and fines	992	800	114	659	773		800	800	857
Miscellaneous	2,935	1,000	1,535	1,903	3,438		2,000	2,000	1,500
Total ...	27,188	25,700	17,078	13,297	30,375	27,000	26,200	26,200	26,960
GRAND TOTAL ...	40,433	45,080				46,380	32,200	43,580	44,533

* Reduction owing to the abolition of Hide mahal at Kalimpong.

FOR 1892-93.

LOCAL FUNDS.

CHARITABLE FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER, 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	50	.....	.....	.....		50	50*	50
Superintendent		360					360	360*	360
Compounders and dressers	1,242	168	414	814	1,228		168	168*	168
Clerks		120					120	120*	120
Servants		594					594	594*	594
Diet of patients	930	1,500	352	803	1,155		1,500	1,500*	1,500
Cost of medicines	277	600	247	265	512		600	600*	600
Hospital furniture	.....	200	.....	.....	.....		200	200*	200
Municipal rates and taxes	.....	90	.....	.....	.....		90	90*	90
Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	3,353	2,210	1,152	1,581	2,733		2,210	2,210*	2,210
Total ...	5,802	5,892	2,165	3,463	5,628	5,000	5,892	5,892	5,892
Closing balance ...	697	557				697		675	1,082
GRAND TOTAL ...	6,499	6,449				5,697		6,567	6,974

* Estimate of the Superintendent, Unnochutter Fund, Cuttack.

FUNDS.

Khand Mahal Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments...	.....	30	.....	87	87		25	25*	25
Public Works.									
Original works	.....	1,680	.....	.....	.....		1,000	1,000*	1,000
Repairs		1,000					800	800*	800
Establishment	1,400	1,564	512	1,023	1,535		1,564	1,564*	1,564
Tools and plant	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	238	30	22	144	166		230	230*	230
Petty construction and repairs	1,883	.....	962	721	1,683		.....	.....	.....
Total ...	3,521	4,304	1,496	1,975	3,471	4,000	3,619	3,619	3,619
Closing balance ...	3,429	3,325				3,429		4,110	5,024
GRAND TOTAL ...	6,950	7,629				7,429		7,729	8,643

* Estimate of the Superintendent of the Tributary Mahals, Kátak.

Darjeeling Improvement.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment...	150	150	150	.....	150		150	150	150
Refunds	.....	300	.....	.....	.....		300	300	300
Proportion of pay of head gardener of the Botanical Gardens	240	240	80	160	240		240	240	240
Clerks	897	480	267	.....	267		480	480	480
Servants		114					114	114	114
Contingencies	.....	100	.....	.....	.....		100	100	100
Road and Public Works cess on hât profits	.....	.....	.....	.....	.....		100	100	100
Travelling allowance	.....	50	.....	.....	.....		50	50	50
Ferry Tolls.									
Establishment and contingencies ...	284	200					100	100*	.....
Petty construction and repairs	.....	.....					.....	.....	735
Hât Establishment.									
Servants							1,500	1,500†	1,928
Contingencies		200					200	200†	200
Sukeapokri hât sweepers	2,022		1,144	2,195	4,666		108	108†	96
Kalimpong hât chowkidars		.....		1,327			96	96†	96
Petty construction and repairs		1,605					.....	.....	.....
Improvement of hâts in the Terai ...	.....	2,000	.....	.....	.....		2,000	2,000†	3,500
Remuneration to chowdhuries	.....	600	.....	.....	.....		800	800†	950
One-anna cess collection	.....	.....	.....	.....	.....		.....	.....	.....
Repairs to patrol police huts	.....	100	.....	.....	.....		100	100†	.....
Exhibitions	.....	.....	.....	.....	.....		.....	.....	700
Staging-bungalows.									
Establishment and contingencies ...	2,362	3,740	751	2,567	3,318		3,690	3,690†	2,600
Subsidy for primary education in the Terai	.....	2,000	.....	.....	.....		2,000	2,000†	2,000
Petty construction and repairs	4,020	4,000	4,020	3,691	7,711		4,000	4,000†	1,107
Contribution towards repayment of Darjeeling water-supply loan	1,050	1,050	1,050	.....	1,050		1,000	1,000†	1,000
Improvement at Kalimpong	.....	1,000					500	500†	100
Cost of rearing trees and plants	.....	500					500	500†	.....
Improvement of the Observatory Hill ...	.....	300					300	300†	300
Miscellaneous	4,483	.....	174	100	274		964	964†	.....
Grant to Terai Branch Road Cess Committee	.....	2,000	.....	.....	.....		2,000	2,000†	2,000
Establishment and contingencies of Silliguri dispensary	1,066	1,132	556	1,043	1,599		1,174	1,174†	1,515
Grants to the municipality	.....	.....	.....	7,922	7,922		180	180†	180
Station chowkidars	.....	84	.....	.....	.....		.....	.....	264
Public Works by Civil Officers.									
Original works	.....	1,000	.....	398	398		9,000	9,000†	20,937
Repairs	4,479	250	1,795	181	1,976		.....	.....	712
Establishment	.....	.....	.....	.....	.....		.....	.....	.....
Tools and plant	.....	.....	.....	.....	.....		.....	.....	100
Miscellaneous public improvements ...	.....	3,000	.....	.....	.....		.....	.....	.....
Total ...	21,053	26,195	9,987	19,584	29,571	29,000	31,746	31,746	42,074
Closing balance ...	19,380	18,885				17,380	454	11,834	2,459
GRAND TOTAL ...	40,433	45,080				46,380	32,200	43,580	44,533

* The lessees supply their own boats. The provision made is intended to meet unforeseen contingencies.
† Estimate of the Deputy Commissioner of Darjeeling.

ESTIMATE

EXCLUDED

PUBLIC

Receipts.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1891. Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.	Revised estimate, 1891-92.	Estimate of 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Juggernath Road.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	430	4,995				4,995		5,995	6,657
Rent of lands	6,504	3,365	1,138	1,888	3,026		.....	..... *	.....
Do. of rest-houses...	.....	.....	.....	.....	.....		.....	..... *	.....
Sale proceeds of roadside trees ...	738	80	698	4,212	4,910		.....	..... *	.....
Miscellaneous		305							
Interest from investment from Kanai Lall Pundit's Rest-house Fund ...	.....	330	.....	.....	.....		.....	..... *	.....
Total ...	7,242	4,080	1,836	6,100	7,936	7,000	.....	.....	.....
Grand Total ...	7,672	9,075				11,995		5,995	6,657

* Provision included under Pilgrims' Lodging-house Fund, *vide* page 10, consequent on the amalgamation of the Juggernath Road Fund of Kátak, Balasore and Puri with the Pilgrims' Lodging-house Fund of those districts, *vide* Bengal Government order No. M $\frac{3\text{-F}}{2}$ 30, dated 14th April 1890, forwarded with Orissa Commissioner's No. 11L.F., dated the 20th – 21st January 1892.

Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	12,295	6,568				6,568	.....	.....	.....
Interest on Government securities ...	.....	.....	.....	.....	.....	.....	.....	.....	.....
Miscellaneous	.....	.....	.....	.....	.....	.....		.....	.....
Grand Total ...	12,295	6,568				6,568		.....	.....

MISCELLANEOUS

Zoological Gardens.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,624	7,620				7,620		8,620	4,354
Interest on Government securities ...	186	192	.....	93	93		186	192*	192
Rents	2,305	2,200	1,140	1,610	2,750		2,200	2,200*	2,200
Government contribution	20,000	20,000	6,667	13,333	20,000		20,000	20,000*	20,000
Subscriptions and donations	1,408	1,000	200	5,326	5,526		1,000	1,000*	1,000
Entrance receipts	10,633	9,000	5,354	5,242	10,596		9,000	9,000*	9,000
Miscellaneous	5,802	4,600	3,648	1,877	5,525		4,500	4,500*	4,500
Total ...	40,334	36,992	17,009	27,481	44,490	39,000	36,886	36,892	36,892
Grand Total ...	42,958	44,612				46,620		45,512	41,276

* Represents interest on Government securities for Rs. 4,800 carrying interest at 4 per cent per annum.
Estimate of the Honorary Secretary to the Zoological Gardens, Alipore.

Christian Burial Board under Act V (B. C.) of 1881.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	757	857				857		1,857	4,663
Fees from masonry graves	6,051	5,500	2,725	3,984	6,709		7,500	7,500*	7,500
Miscellaneous		200					160	160*	160
Government contribution...	16,000	5,287	.....	5,287	5,287		4,100	4,100*	4,100
Total ...	22,051	10,987	2,725	9,271	11,996	12,000	11,760	11,760	11,760
Grand Total ...	22,808	11,844				12,857		13,617	16,423

* Estimates of the Chairman of the Christian Burial Board as approved by the Government of Bengal in letter No. 856F., dated the 26th February 1892, retained.

FOR 1892-93.

LOCAL FUNDS.

WORKS FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891. Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Juggernath Road	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspectors	1,912	480	965	3,127	4,092		.....	.....*	.....
Clerks and overseers		260							
Servants and sweepers		1,578							
Printing at private presses	8	60	8	1,417	1,564		.....	.....*	.....
Contingencies and miscellaneous ...	475	586	79						
Office and ground rent	.....	.....	.....	.....	.....		.....	.....*	.....
Municipal rates and taxes	.....	.....	.....	.....	.....		.....	.....*	.....
Conservancy and lighting establishment	282	.....	106	.....	106		.....	.....*	.....
Public Works by Civil Officers.									
Original works	.....	.....	.....	384	384		.....	.....*	.....
Repairs	.....	150	.....						
Establishment	.....	.....	.....						
Tools and plant	.....	.....	.....						
Planting trees	.....	20	.....						
Medical.									
Dispensary establishment and contingencies	.....	759	.....	.....	.....		.....	.....*	.....
Total ...	2,677	3,893	1,158	4,928	6,086	6,000	.....	.....	.....
Closing balance ...	4,995	5,182				5,995		5,995	6,657
GRAND TOTAL	7,672	9,075				11,995		5,995	6,657

* Provision included under Pilgrims' Lodging-house Fund, *vide* page 11 consequent on the amalgamation of the Juggernath Road Fund of Kátak, Balasore and Puri with the Pilgrims' Lodging-house Fund of those districts, *vide* Bengal Government order No. M $\frac{3\text{-F}}{2}$ 30, dated 14th April 1890, forwarded with Orissa Commissioner's No. 11L.F., dated the 20th—21st January 1892.

Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	.....	.....	37	37		.....	.....	.....
Contributions and donations	5,725	1,570	.....	.....	.....		.....	.....	.....
Public works	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	2	.....	2	6,531	6,533		.....	.....	.....
Total ...	5,727	1,570	2	6,568	6,570	6,568	.....	.....	.....
Closing balance ...	6,568	4,998							
GRAND TOTAL ...	12,295	6,568				6,568	.....	.....	.....

FUNDS.

Zoological Gardens.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	.....	.....	.....	.....	.....		.....	.....	.....
Feed of animals	10,829	10,000	4,325	6,149	10,474		11,000	11,000*	11,000
European and native establishment ...	10,324	10,700	3,491	6,856	10,347		10,700	10,700*	10,700
Purchase of animals	2,334	3,500	872	1,852	2,724		3,500	3,500*	3,500
Contingencies and miscellaneous ...	2,966	3,400	1,877	1,440	3,317		3,686	3,686*	3,686
Petty construction and repairs	3,329	5,600	1,564	1,599	3,163		500	500*	500
Public Works by Civil Officers.									
Original works	5,222	4,600	4,923	8,010	12,933		.....	.....	.....
Repairs	.....	.....	(—)1,926	37	(—)1,889		8,000	8,000*	8,000
Establishment	.....	.....	.....	.....	.....		.....	.....	.....
Tools and plant	334	380	153	111	264		500	500*	500
Total ...	35,338	38,180	15,279	26,054	41,333	38,000	37,886	37,886	37,886
Closing balance ...	7,620	6,432				8,620		7,626	3,390
GRAND TOTAL ...	42,958	44,612				46,620		45,512	41,276

* Represents interest on Government securities for Rs. 4,800 carrying interest at 4 per cent. per annum.
Estimate of the Honorary Secretary to the Zoological Gardens, Alipore.

Christian Burial Board under Act V (B. C.) of 1881.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment...	.....	65	.....	.....	.....		80	80*	80
Temporary establishment	.....	.....	.....	120	120		.....	.....	.....
Establishment and contingencies ...	5,166	5,832	(—)5,403	3,488	(—)1,915		5,572	5,572*	5,572
House and ground rent	840	840	280	564	844		.....	.....	.....
Miscellaneous	15,945	.....	15,945	2,170	18,115		.....	.....	.....
Public Works by Civil Officers.									
Original works	.....	1,950	.....	.....	.....		550	550*	550
Repairs	.....	2,300	.....	.....	.....		5,500	5,500*	5,500
Establishment...	.....	.....	.....	.....	.....		.....	.....	.....
Tools and plant	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	21,951	10,987	10,822	6,342	17,164	11,000	11,702	11,702	11,702
Closing balance ...	857	857				1,857		1,915	4,721
GRAND TOTAL ...	22,808	11,844				12,857		13,617	16,423

* Estimates of the Chairman of the Christian Burial Board as approved by the Government of Bengal in letter No. 856F., dated the 26th February 1892, retained.

ESTIMATE

EXCLUDED

MUHAMMADAN

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Muhammadan Burial Board.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	(—)67	120				120		120	263
Fees for interments and monuments ...	3,024	4,000	200	1,743	1,943		4,000	4,000*	4,000
Grant from Government		1,743					1,814	1,814*	1,814
Total ...	3,024	5,743	200	1,743	1,943	3,000	5,814	5,814	5,814
GRAND TOTAL ...	2,957	5,863				3,120		5,934	6,077

* Estimate of the Chairman, Muhammadan Burial Board, as approved by the Government of Bengal in letter No. 270M., dated the 29th January 1892, retained.

Mohsin Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	50,978	42,312				42,312		31,312	52,604
Remittance from Syudpore estate ...	60,000	60,000	20,000	40,000	60,000		60,000	60,000	60,000
Rent of lands, houses, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Interest on fixed endowment	42,757	42,780	1,455	47,769	49,224		59,047	46,280*	46,280
Interest on variable securities	5,921	5,936					4,940	5,936†	5,936
Emambara ferry ghât	706	380	139	563	702		380	380	380
Madrissa fees	4,720	5,466	1,523	3,552	5,075		5,653	5,653	5,653
Miscellaneous	.....	.....	.....	.....	.....		192	192‡	192
Sale of Government securities	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,14,104	1,14,562	23,117	91,884	1,15,001	1,14,000	1,30,212	1,18,441	1,18,441
GRAND TOTAL ...	1,65,082	1,56,874				1,56,312		1,49,753	1,71,045

* Represents interest on Government securities for Rs. 10,57,000 carrying interest at 4 per cent. per annum.
† Represents interest on Government securities for Rs. 1,48,400 carrying interest at 4 per cent. per annum.
‡ Represents subscription from the Manager of the Konkuara Jute Mills to the Emambara Hospital at the rate of Rs. 16 per month.

FOR 1892-93.

LOCAL FUNDS.

BURIAL BOARD.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Muhammadan Burial Board.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment	919	1,148	310	542	852		1,304	1,304*	1,304
Contingencies	458	430	151	258	409		360	360*	360
Miscellaneous	.....	.....	.....	24	24		100	100*	100
Grave-diggers	1,415	3,000	1,415	.....	1,415		3,000	3,000*	3,000
Public Works		1,000					1,000	1,000*	1,000
Rents	45	60	20	40	60		.....	.....	.....
Percentage for treasury establishments	.....	38	.....	.....	.....		50	50*	50
Total ...	2,837	5,676	1,896	864	2,760	3,000	5,814	5,814	5,814
Closing balance ...	120	187				120	.....	120	263
GRAND TOTAL ...	2,957	5,863				3,120	.....	5,930	6,077

* Estimate of the Chairman, Muhammadan Burial Board, as approved by the Government of Bengal in letter No. 270M., dated the 29th January 1892, retained.

Mohsin Endowment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishments	621	521	621	.....	621		521	521	521
Moulavis in schools	6,675	4,350	1,869	3,126	4,995		4,350	4,350	4,350
Madrissas	30,021	34,164	11,043	18,396	29,430		34,664	34,664*	34,664
Scholarships	9,769	10,080	3,127	6,565	9,692		10,080	10,080	10,080
Messing charges	.....	.....	.....	2,135	2,135		.....	.....	.....
Grant to Sylhet Madrissa ...*	8	800	.....	.....	.....		800	800	800
Short fee payment of Muhammadan students	17,666	15,459	15,520	1,722	17,242		16,488	16,488†	16,488
Grant to boarders in the Muhammadan hostel at Midnapore	.....	192	.....	.....	.....		192	192	192
MEDICAL.									
Hospitals and Dispensaries.									
House-rent	.....	720	.....	.....	.....		720	720	720
Allowance to Civil Surgeon	2,230	360	620	1,750	2,370		360	360	360
Pay of Assistant Surgeon		1,800					1,800	1,800	1,800
Compounders, dressers, clerks, and servants	3,303	2,448	1,099	2,174	3,273		2,448	2,448	2,448
Diet of patients	1,519	1,480	346	927	1,273		1,480	1,480	1,480
Europe medicines	1,332	890	193	216	409		890	890	890
Bazar medicines		100					100	100	100
Contingencies	1,535	500	626	1,512	2,138		500	500	500
Miscellaneous		400					400	400	400
Petty construction and repairs	.....	300	.....	.....	.....		300	300	300
Municipal rates and taxes	.....	.....	.....	.....	.....		.....	.....	.....
Allowance to Medical Officers for attending Madrissas	.....	120	.....	240	240		.....	.....	.....
Unani Dispensary.									
Establishment	.....	1,260	.....	.....	.....		1,310	1,310‡	1,310
Bazar medicines	.....	255	.....	.....	.....		255	255	255
Contingencies	.....	45	.....	.....	.....		45	45	45
Miscellaneous	.....	100	.....	.....	.....		50	50	50
Local Agent's establishment—									
Clerk and servant	687	684	224	457	681		684	684	684
Contingencies		84					84	84	84
Law charges	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	.....	70	.....	.....	.....		80	80§	80
Religious Endowment.									
Mutwali's one-ninth share	6,667	6,701	2,222	4,444	6,666		6,701	6,701	6,701
Committee's three-ninths share	20,000	20,103	6,666	13,333	19,999		20,103	20,103	20,103
Emambara establishment	9,453	9,453	3,151	6,302	9,453		9,453	9,453	9,453
Pensions	48	28	7	21	28		28	28	28
Purchase of Government securities ...	.....	.....	.....	.....	.....		.....	.....	.....
Public Works by P. W. Officers.									
Original works	2,505	15,223	2,381	2,856	5,237		.....	.....‖	.....
Repairs	8,731	.....	7,814	152	7,966		.....	.....‖	.....
Establishment	.....	3,500	.....	653	653		.....	.....‖	.....
Tools and plant	.....	200	.....	42	42		.....	.....‖	.....
Cost of land	.....	2,877	.....	.....	.....		.....	.....‖	.....
Total ...	1,22,770	1,35,267	57,529	67,023	1,24,552	1,25,000	1,14,886	1,14,886	1,14,886
Closing balance ...	42,312	21,607				31,312		34,867	56,159
GRAND TOTAL ...	1,65,082	1,56,874				1,56,312		1,49,753	1,71,045

* Increase due to grade increments and to the appointment of an extra Moulavi in the Chittagong Madrissa, *vide* Government No. 229, dated the 2nd April 1891.

† Increase due to grants sanctioned to the Hussaeria Madrissa in Tippera and Rangpur Madrissa, *vide* Government No. 483, dated 29th August 1891, and to provision made for the Barisal School (transferred to joint committees), against a decrease to aided and unaided colleges with reference to actuals.

‡ Increase due to payment of privilege leave allowances.

§ Increase sanctioned in Director of Public Instruction's No. 5565, dated the 17th September 1891.

‖ Nothing has been estimated for by the Government of Bengal, Public Works Department, on this account for 1892-93.

ESTIMATE

EXCLUDED

KATAK

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891. Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Cuttack Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	469	213				213	885	862	
I.—Land Revenue—									
Income from land, the property of the Fund	.....	.....	.....	.....	.....		.....	.....	.....
II.—Assessed Taxes—									
Taxes upon houses	1,993	2,430	786				2,200	2,200*	2,200
Tax on trades and professions ...	.....	.....	.....	1,414	2,284		.....	.....	.....
Chowkidari tax	.....	.....	.....				.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...	239	296	84				250	250*	250
III.—Police—									
Fees, fines, and forfeitures ...	65	35	10				50	50*	50
Unclaimed property	.....	.....	.....	322	332		.....	.....	.....
Miscellaneous (including cattle-pound receipts)	106	300	.....				370	370*	370
IV.—Minor Departments—									
Agriculture.									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees ...	218	240	66	138	204		240	240*	240
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water-rates	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....	.....	.....		.....	.....	.....
Contributions.									
Provincial and local grants ...	.....	.....	.....				.....	.....	.....
Road-watering subscriptions ...									
Rents of houses	.....	.....	.....	1,116	1,129		.....	.....	.....
Sales of fruit, grass, &c.	286	525	5				755	755*	755
Other miscellaneous receipts (slaughter-houses, markets, &c.)	311	710	8				850	850*	850
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources ...	3,218	4,536	959	2,990	3,949		4,715	4,715	4,715
Grants-in-aid from Military Department, viz.—									
For conservancy	.....	.....	.....	.....	.....		.....	.....	.....
,, Lock-hospital	.....	.....	.....	.....	.....		.....	.....	.....
,, Sadar bazar	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	3,218	4,536	959	2,990	3,949	4,744	4,715	4,715	4,715
GRAND TOTAL ...	3,687	4,749				4,957	5,600	5,577	

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1892-93.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant General.	
Cuttack Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous refunds	.....	.....	.....	.....	.....		.....	.....	.....
2.—Collection of revenue									
Collecting establishments ...	240	240	80	160	240		240	240*	240
3.—General Administration and Accounts—									
Establishments	264	264	88				264	264*	264
Contingencies	116	130	19	249	389		130	130*	130
Contributions towards establishment in Government offices ...	33	44	33				41	41*	41
4.—Police—									
Police establishment	840	840	280				840	840*	840
Contingencies	78	78	27	612	919		78	78*	78
Miscellaneous (including cattle-pounds)	.....	.....	.....				.....	.....	.....
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	.....	.....	.....				.....	.....	.....
Contingencies	.....	.....	.....				.....	.....	.....
Vaccination.				80	133				
Establishments	120	120	40				120	120*	120
Contingencies	13	20	13				15	15*	15
7.—Minor Departments—									
Public Gardens.									
Establishments	77	84	28				54	54*	54
Contingencies	20	70	.....				50	50*	50
Cemeteries	.....	.....	.....				.....	.....	.....
Conservancy.				614	776				
Establishments	750	1,152	134				1,032	1,032*	1,032
Contingencies	44	100	.....				50	50*	50
Water-supply	.....	.....	.....				.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	120	120	60				120	120*	120
Petty establishments	638	959	90	542	669		780	780*	780
Contingencies (including lump sum)	61	180	(—)23				152	152*	152
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....				.....	.....	.....
Roads	.....	.....	.....				.....	.....	.....
Other works	.....	.....	.....				.....	.....	.....
Maintenance and Repairs.				53	53				
Buildings	60	120	.....				105	105*	105
Roads	.....	.....	.....				.....	.....	.....
Other works	.....	.....	.....				.....	.....	.....
Petty construction and repairs ...	.....	.....	.....				.....	.....	.....
Total expenditure ...	3,474	4,521	869	2,310	3,179	4,095	4,071	4,071	4,071
Closing balance ...	213	228				862	1,529	1,506	
GRAND TOTAL ...	3,687	4,749				4,957	5,600	5,577	

* Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

ALIPORE

Receipts.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Alipore Cantonment.									
Opening balance	512	374				374	104	104	
I.—Land Revenue—									
Income from land, the property of the Fund	.....	.....	.....	.....	.....		.....	.....	.....
II.—Assessed Taxes—									
Taxes upon houses	.....	.....	.....	.....	.....		.....	.....	.....
Tax on trades and professions ...	.....	.....	.....	.....	.....		.....	.....	.....
Chaukidari tax	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...	.....	.....	.....	.....	.....		.....	.....	.....
III.—Police—									
Fees, fines, and forfeitures ...	.....	.....	.....	.....	.....		.....	.....	.....
Unclaimed property	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including cattle-pound receipts)	.....	.....	.....	.....	.....		.....	.....	.....
IV.—Minor Departments—									
Agriculture.									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees ...	.....	.....	.....	.....	.....		.....	.....	.....
Sales of manure, &c. ...	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water-rates	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....	.....	.....		.....	.....	.....
Contributions.									
Provincial and local grants ...	.....	.....	.....	.....	.....		.....	.....	.....
Road-watering subscriptions ...	.....	.....	.....	.....	.....		.....	.....	.....
Rents of houses	.....	.....	.....	.....	.....		.....	.....	.....
Sales of fruit, grass, &c. ...	480	530	103	1,465	1,568		450	450*	450
Other miscellaneous receipts (slaughter-houses, markets, &c.)	.....	.....	.....	.....	.....		.....	.....	.....
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources ...	480	530	103	1,465	1,568		450	450*	450
Grants-in-aid from Military Department, viz.—									
For conservancy	1,716	1,700	578	.....	578		2,100	2,100*	2,100
,, lock-hospital	.....	.....	.....	.....	.....		.....	.....	.....
,, Sadar bazar	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	2,196	2,230	681	1,465	2,146	2,125	2,550	2,550	2,550
GRAND TOTAL ...	2,708	2,604				2,499	2,654	2,654	

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1892-93.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Alipore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous refunds	.....	.....	.....	.....	.....		.....	.....	.....
2.—Collection of revenue—									
Collecting establishments ...	.....	.....	.....	.....	.....		.....	.....	.....
3.—General Administration and Accounts—									
Establishment	114	120	24				120	1	120
Contingencies	29	49	2				49		49
Contributions towards establishment in Government offices	11	24	10	128	164		24	24*	24
4.—Police—									
Police establishment	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including cattle-pounds)	.....	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Vaccination.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Cemeteries	.....	.....	.....	.....	.....		.....	.....	.....
Conservancy.									
Establishments	1,500	1,500	500				1,500	1,500*	1,500
Contingencies	659	672	234	1,412	2,146		672	672*	672
Water-supply	.....	.....	.....				.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies (including lump sum)	21	50	18	39	57		50	50*	50
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....	.....	.....		.....	.....	.....
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Maintenance and Repairs.									
Buildings	.....	.....	.....	.....	.....		.....	.....	.....
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs...	.....	.....	.....	.....	.....		.....	.....	.....
Total Expenditure ...	2,334	2,415	788	1,579	2,367	2,395	2,415	2,415	2,415
Closing balance ...	374	189				104	239	239	
GRAND TOTAL ...	2,708	2,604				2,499	2,654	2,654	

* Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

DUM-DUM

Receipts.

Heads and Items.	Actuals, 1890-91.	Budget estimate, 1891-92.	Actuals of 12 months ending 30th November 1891.			Revised estimate, 1891-92.	Estimate of 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dum-Dum Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	7,167	5,688				5,688	4,955	4,905	
I.—Land Revenue—									
Income from land, the property of the Fund	10	10	.....	10	10		10	10*	10
II.—Assessed Taxes—									
Taxes upon houses	2,673	3,000	1,435				3,000	3,000*	3,000
Tax on trades and professions ...	.....	.....	.....				.....	.....	.....
Chaukidari tax	.....	.....	.....	1,455	2,924		.....	.....	.....
Miscellaneous (including taxes on horses and carriages)	254	250	34				250	250*	250
III.—Police—									
Fees, fines, and forfeitures	344	500	85				500	500*	500
Unclaimed property	.....	.....	.....	467	654		.....	.....	.....
Miscellaneous (including cattle-pound receipts)	375	400	102				400	400*	400
IV.—Minor Departments—									
Agriculture.									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees	591	500	176	362	538		500	500*	500
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water rates	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials	38	50	4				50	50*	50
Contributions—									
Provincial and local grants	.....	.....	.....				.....	.....	.....
Road-watering subscriptions ...	.....	.....	.....	3,518	4,885		.....	.....	.....
Rents of houses	.....	.....	.....				.....	.....	.....
Sales of fruit, grass, &c.	2,420	2,550	464				2,550	2,550*	2,550
Other miscellaneous receipts (slaughter-houses, markets, &c.)	1,407	1,850	899				1,850	1,850*	1,850
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources ...	8,112	9,110	3,199	5,812	9,011		9,110	9,110	9,110
Grants-in-aid from Military Department, viz.—									
For conservancy	.....	.....	.....	.....	.....		.....	.....	.....
,, Lock-hospital	.....	.....	.....	.....	.....		.....	.....	.....
,, Sadar bazar	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	8,112	9,110	3,199	5,812	9,011	9,477	9,110	9,110	9,110
GRAND TOTAL ...	15,279	14,798				15,165	14,065	14,015	

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1892-93.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dum-Dum Cantonment.									
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous refunds	.....	50	.....	.....	.....		50	50*	50
2.—Collection of Revenue—									
Collecting establishments ...	120	120	40	80	120		120	120*	120
3.—General Administration and Accounts—									
Establishments	1,307	1,308	436				948	948*	948
Contingencies	161	162	10	855	1,351		162	162*	162
Contributions towards establishment in Government offices ...	50	114	50				116	116*	116
4.—Police—									
Police establishment	720	804	480				804	804*	804
Contingencies	190	108	127	533	1,160		108	108*	108
Miscellaneous (including cattle-pounds)	60	60	20				60	60*	60
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	584	1,008	304				1,308	1,308*	1,308
Contingencies	378	480	124				648	648*	648
Vaccination.				1,153	1,610				
Establishments	24	24	24				24	24*	24
Contingencies	5	6	5				6	6*	6
7.—Minor Departments—									
Public Gardens.									
Establishments	156	156	52				156	156*	156
Contingencies	.....	40	.....				40	40*	40
Cemeteries	.....	.....	.....				.....	.....	.....
Conservancy.				2,075	3,137				
Establishments	1,907	2,004	635				2,004	2,004*	2,004
Contingencies	856	1,100	355				1,100	1,100*	1,100
Water-supply	60	60	20				60	60*	60
8.—Superannuations—									
Gratuities	280	.....	280	.....	280		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies (including lump sum)	398	700	164	138	302		1,060	1,060*	1,060
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....				.....	.....	.....
Roads	1,302	.....	.....				.....	.....	.....
Other works	.....	.....	.....				.....	.....	.....
Maintenance and Repairs.				148	505				
Buildings	152	500	61				1,900	1,900*	1,900
Roads	881	1,000	296				1,000	1,000*	1,000
Other works	.....	.....	.....				.....	.....	.....
Petty construction and repairs...	.....	.....	.....				.....	.....	.....
Total Expenditure ...	9,591	9,804	3,483	4,982	8,465	10,260	11,674	11,674	11,674
Closing balance ...	5,688	4,994				4,905	2,391	2,341	
GRAND TOTAL ...	15,279	14,798				15,165	14,065	14,015	

* Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

BARRACKPORE

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget, estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Barrackpore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,334	2,149				2,149	833	783*	
I.—Land Revenue—									
Income from land, the property of the Fund	793	650	601	148	749		740	740*	740
II.—Assessed Taxes—									
Taxes upon houses	6,001	6,500	6,281				6,000	6,000*	6,000
Tax on trades and professions ...	.....	.....	.....				.....	.....	.....
Chaukidari tax	.....	.....	.....	4,070	7,258		.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...	1,523	1,600	507				1,525	1,525*	1,525
III.—Police—									
Fees, fines, and forfeitures ...	316	915	124				450	450*	450
Unclaimed property	.....	.....	.....	974	1,343		.....	.....	.....
Miscellaneous (including cattle-pounds receipts)	822	850	245				850	850*	850
IV.—Minor Departments—									
Agriculture.									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees ...	194	350	52	112	164		4,000	4,000*	4,000
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water-rates	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials	641	60	635				50	50*	50
Contributions—									
Provincial and local grants ...	.....	576	.....				40	40*	40
Road-watering subscriptions ...	.....	.....	.....	4,441	6,487		.....	.....	.....
Rents of houses	.....	.....	.....				.....	.....	.....
Sales of fruit, grass, &c.	1,399	1,300	657				1,300	1,300*	1,300
Other miscellaneous receipts (slaughter-houses, markets, &c.)	3,545	3,500	754				3,500	3,500*	3,500
VI.—Public Works—									
Tolls and ferries	1,364	875	.....	1,000	1,000		1,000	1,000*	1,000
Total receipts from local sources	16,598	17,176	6,256	10,745	17,001		19,455	19,455	19,455
Grants-in-aid from Military Department, viz.—									
For conservancy	576	.....	.....	.....	.....		.....	.....	.....
,, Lock-hospital	.....	.....	.....	.....	.....		.....	.....	.....
,, Sadar Bazar	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	17,174	17,176	6,256	10,745	17,001	21,718	19,455	19,455	19,455
GRAND TOTAL ...	18,508	19,325				23,867	20,288	20,238	

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1892-93.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891. Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Barrackpore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	21	10	17	25	42		15	15*	15
Miscellaneous refunds	.....	5	.....	.....	.....		10	10*	10
2.—Collection of revenue—									
Collecting establishments ...	396	396	157	179	336		276	276*	276
3.—General Administration and Accounts—									
Establishments	1,620	1,620	540				1,374	1,374*	1,374
Contingencies	78	115	46				115	115*	115
Contributions towards establishment in Government offices	83	160	83	1,154	1,323		178	178*	178
4.—Police—									
Police establishment	4,890	3,600	2,170				3,300	3,300*	3,300
Contingencies	1,742	838	755	3,368	6,293		812	812*	812
Miscellaneous (including cattle-pounds)	.....	.....	.....				.....	.....	.....
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	821	1,512	325				1,872	1,872*	1,872
Contingencies	217	360	84				384	384*	384
Vaccination.				2,824	3,260				
Establishments	78	72	27				72	72*	72
Contingencies	.....	.....	.....				.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments	.....	.....	.....	.....	.....		96	96*	96
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Cemeteries	.....	.....	.....	.....	.....		.....	.....	.....
Conservancy.									
Establishments	4,173	3,924	1,305				4,440	4,440*	4,440
Contingencies	273	450	96	2,967	4,368		400	400*	400
Water-supply	.....	.....	.....				.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	.....	.....	.....	.....	.....		120	120*	120
Contingencies (including lump sum)	1,194	1,800	246	616	862		1,765	1,765*	1,765
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....				100	100*	100
Roads	.....	.....	.....				.....	.....	.....
Other works	426	.....	426				.....	.....	.....
Maintenance and Repairs.				363	1,312				
Buildings	3	100	.....				200	200*	200
Roads	.....	900	.....				2,125	2,125*	2,125
Other works	344	300	223				.....	.....	.....
Petty construction and repairs	.....	.....	.....				104	104*	104
Total Expenditure ...	16,359	16,162	6,500	11,796	18,296	23,084	17,758	17,758	17,758
Closing balance ...	2,149	3,163				783	*2,530	2,480	
GRAND TOTAL ...	18,508	19,325				23,867	20,288	20,238	

* Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

DARJEELING

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant General.	
Darjeeling Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	665	311				311	100	80	
I.—Land Revenue—									
Income from land, the property of the Fund	.....	.....	.....	.....	.....		.....	.....	.....
II.—Assessed Taxes—									
Taxes upon houses	.....	.....	.....	.....	.....		.....	.....	.....
Tax on trades and professions...	.....	.....	.....	.....	.....		.....	.....	.....
Chaukidari tax	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...	.....	.....	.....	.....	.....		.....	.....	
III.—Police—									
Fees, fines, and forfeitures ...	131	60	26	81	120		100	100*	100
Unclaimed property	.....	.....	.....				.....	.....	
Miscellaneous (including cattle-pound receipts)	26	40	13				20	20*	20
IV.—Minor Departments—									
Agriculture—									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees ...	75	.....	.....	.....	.....		.....	.....	.....
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water rates...	.....	.....	.....				.....	.....	.....
Other receipts	.....	.....	.....				.....	.....	.....
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....				.....	.....	.....
Contributions—									
Provincial and local grants ...	.....	.....	.....	2,344	2,583		.....	.....	
Road-watering subscriptions ...									
Rents of houses	121	130	36				130	130*	130
Sales of fruit, grass, &c. ...	298	325	203				220	220*	220
Other miscellaneous receipts (slaughter-houses, markets, &c.)	.....	.....	.....				.....	.....	.....
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	
Total receipts from local sources ...	651	555	278	2,425	2,703		470	470	470
Grants-in-aid from Military Department, viz.—									
For conservancy	494	1,050	168	.....	168		1,112	1,112	1,112
,, cantonment-hospital	730	1,404	370	.....	370		2,064	2,064	2,064
,, Sadar bazar	.....	.....	.....	.....	.....		.....	.....	.....
,, census	50	.....	50	.....	50		.....	.....	.....
Total ...	1,925	3,009	866	2,425	3,291	3,859	3,646	3,646	3,646
GRAND TOTAL ...	2,590	3,320				4,170	3,746	3,726	

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1892-93.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891. Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.	Revised estimate, 1891-92.	ESTIMATE OF 1892-93. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Darjeeling Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous refunds	.....	.....	.....	.....	.....		.....	.....	.....
2.—Collection of revenue—									
Collecting establishments ...	.....	.....	.....	23	23		.....	.....	.....
3.—General Administration and Accounts—									
Establishments	120	120	40				120	120*	120
Contingencies	47	50	6				50	50*	50
Contributions towards establishment in Government offices	11	20	11	140	197		36	36*	36
4.—Police—									
Police establishment	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including cattle-pounds)	.....	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	613	1,164	333	997	1,367		1,764	1,764*	1,764
Contingencies	116	240	37				300	300*	300
Vaccination.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Cemeteries	.....	.....	.....	.....	.....		.....	.....	.....
Conservancy.									
Establishments	1,242	1,260	421	1,305	1,726		1,260	1,260*	1,260
Contingencies	14	16	.....				16	16*	16
Water-supply	.....	.....	.....				.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	27	.....	27	22	126		.....	.....	.....
Contingencies (including lump sum)	77	50	77				50	50*	50
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....	.....	.....		.....	.....	.....
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Maintenance and Repairs.									
Buildings	12	30	3				30	30*	30
Roads	.....	20	.....	26	29		20	20*	20
Other works	.....	.....	.....				.....	.....	.....
Petty construction and repairs ...	.....	.....	.....				.....	.....	.....
Total Expenditure ...	2,279	2,970	955	2,515	3,468	4,090	3,646	3,646	3,646
Closing balance ...	311	350				80	100	80	
GRAND TOTAL ...	2,590	3,320				4,170	3,746	3,726	

* Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

BUXA

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Buxa Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	(—)174				(—)174	68	(—)190	
I.—Land Revenue—									
Income from land, the property of the Fund	.....	.....	.....	.....	.....		.....	.....	.....
II.—Assessed Taxes—									
Taxes upon houses	.....	.....	.....	.....	.....		.....	.....	.....
Tax on trades and professions...	.....	.....	.....	.....	.....		.....	.....	.....
Chaukidari tax	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...	.....	.....	.....	.....	.....		.....	.....	.....
III.—Police—									
Fees, fines, and forfeitures ...	15	50	6				30	30*	30
Unclaimed property	.....	10	.....	48	57				
Miscellaneous (including cattle-pound receipts)	7	12	3				8	8*	8
IV.—Minor Departments—									
Agriculture—									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees ...	.....	.....	.....	.....	.....		.....	.....	.....
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water-rates	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....	.....	.....		.....	.....	.....
Contributions.									
Provincial and local grants ...	36	36	16	1,300	1,316		36	36*	36
Road-watering subscriptions ...									
Rents of houses		1	.....				2	2*	2
Sales of fruit, grass, &c.... ..	19	20	.....				20	20*	20
Other miscellaneous receipts (slaughter-houses, markets, &c.)	.....	.....	.....	.....	.....		.....	.....	.....
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources ...	80	129	25	1,348	1,373		96	96	96
Grants-in-aid from Military Department, viz.—									
For conservancy	1,691	1,654	565	.....	565		1,784	1,784	1,784
,, lock-hospital	.....	.....	.....	.....	.....		.....	.....	.....
,, Sadar Bazar	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,771	1,783	590	1,348	1,938	1,883	1,880	1,880	1,880
GRAND TOTAL ...	1,771	1,609				1,709	1,948	1,690	

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1892-93.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Buxa Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous refunds	60	.....	60	.....	60		.....	.....	.....
2.—Collection of revenue—									
Collecting establishments ...	.....	.....	.....	.....	.....		.....	.....	.....
3.—General Administration and Accounts—									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	15	24	10	3	13		24	24*	24
Contributions towards establishment in Government Offices...	.....	.....	.....	.....	.....		.....	.....	.....
4.—Police—									
Police establishment	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous (including cattle-pounds)	.....	.....	.....	.....	.....		.....	.....	.....
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Vaccination.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Cemeteries	36	36	15				36	36	36
Conservancy.				1,144	1,721				
Establishments	1,641	1,644	548				1,644	1,644	1,644
Contingencies	43	50	14				50	50	50
Water-supply	.....	.....	.....	.....	.....		.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies (including lump sum)	.....	.....	.....	.....	.....		.....	.....	.....
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....	.....	.....		.....	.....	.....
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Maintenance and Repairs.									
Buildings	150	100	61	.....	61		140	140	140
Roads	.....	.....	.....	.....	.....		.....	.....	.....
Other works	.....	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs	.....	5	.....	.....	.....		5	5	5
Total Expenditure ...	1,945	1,859	708	1,147	1,855	1,899	1,899	1,899	1,899
Closing balance ...	(—)174	(—)250				(—)190	49	(—)209	
GRAND TOTAL ...	1,771	1,609				1,709	1,948	1,690	

* Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

DORANDA

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Doranda Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,624	609				609	762	713	
I.—Land Revenue—									
Income from land the property of the fund	38	19	19	.....	19		19	19*	19
II.—Assessed taxes—									
Taxes upon houses	.....	.....	.....	.....	.....		.....	.....	.....
Tax on trades and professions...	.....	.....	.....	.....	.....		.....	.....	.....
Chaukidari tax	520	554	208	330	538		539	539*	539
Miscellaneous (including taxes on horses and carriages) ...	.....	.....	.....	.....	.....		.....	.....	.....
III.—Police—									
Fees, fines and forfeitures ...	94	60	24				60	60*	60
Unclaimed property	8	.....	.....	131	173		.....	.....	.....
Miscellaneous (including cattle-pound receipts)...	120	60	18				60	60*	60
IV.—Minor Departments—									
Agriculture.									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees ...	493	600	188	296	484		600	600*	600
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water-rates	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....	.....	.....		.....	.....	.....
Contributions—									
Provincial and Local grants ...	.....	.....	.....				.....	.....	.....
Road-watering subscriptions ...	.....	.....	.....				.....	.....	.....
Rents of houses	.....	.....	.....				.....	.....	.....
Sales of fruit, grass, &c. ...	693	600	226	263	489		600	600*	600
Other miscellaneous receipts (slaughter-houses, markets, &c.)...	.....	.....	.....				.....	.....	.....
VI.—Public Works—									
Tolls and ferries	.....	.....	.....	.....	.....		.....	.....	.....
Total receipts from local sources...	1,966	1,893	683	1,020	1,703		1,878	1,878*	1,817
Grants-in-aid from Military Department, viz.—									
For conservancy	.....	300	.....	.....	.....		.....	.....	.....
,, Lock-hospital	.....	.....	.....	.....	.....		.....	.....	.....
,, Sadar Bazar	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	1,966	2,193	683	1,020	1,703	2,242	1,878	1,878*	1,878
GRAND TOTAL ...	3,590	2,802				2,851	2,640	2,591*	

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1892-93.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Doranda Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous refunds	.....	.....	.....	.....	.....		.....	.....	.....
2.—Collection of revenue—									
Collecting establishments ...	252	* 372	84	168	252		252	372*	372*
3.—General Administration and Accounts—									
Establishments	120	120*	40				120	216*	216*
Contingencies	39	50	6	105	158		50	50†	50
Contributions towards establishment in Government offices ...	7	24	7				20	20†	20
4.—Police—									
Police establishment	1,365	468	156				.....	.....	.....
Contingencies	.....	20	.....	39	195		.....	.....	.....
Miscellaneous (including cattle-pounds)	.....	.....	.....				.....	.....	.....
5.—Education—									
Grants-in-aid to schools	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
Vaccination.									
Establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies	.....	.....	.....	.....	.....		.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments	60	60	20				60	60†	60
Contingencies	12	40	3				40	40†	40
Cemeteries	.....	.....	.....				.....	.....	.....
Conservancy.				585	871				
Establishments	786	786	262				786	786†	786
Contingencies	8	50	1				50	50†	50
Water-supply	.....	.....	.....				.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Petty establishments	.....	.....	.....	.....	.....		.....	.....	.....
Contingencies (including lump sum)	177	108	99	183	282		324	108†	108
10.—Public Works—									
Original Works.									
Buildings	.....	.....	.....				.....	.....	.....
Roads	.....	.....	.....				.....	.....	.....
Other works	.....	.....	.....				.....	.....	.....
Maintenance and Repairs.				120	131				
Buildings	.....	50	.....				50	50†	50
Roads	.....	172	.....				172	172†	172
Other works	.....	.....	.....				.....	.....	.....
Petty construction and repairs	155	180	11				180	180†	180
Total Expenditure ...	2,981	2,500	689	1,200	1,889	2,138	2,104	2,104†	2,104
Closing Balance ...	609	382				713	536	487†	
GRAND TOTAL ...	3,590	2,802				2,851	2,640	2,591†	

* Sanctioned, *vide* Bengal Government order No. 4134, dated 23rd September 1891.
† Local estimates as passed by the Quartermaster-General of the Army in India.

ESTIMATE

EXCLUDED

DINAPORE

Receipts.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dinapore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	4,368	937	.....	.....	.....	937	465	415	
I.—Land revenue—									
Income from land the property of the fund	2,291	2,500	1,043	1,168	2,211		2,300	2,300*	2,300
II.—Assessed taxes—									
Taxes upon houses	4,173	5,700	2,526				5,700	5,700*	5,700
Tax on trades and professions ...	.....	.....	.....				.....	.....	.....
Chaukidari tax	.....	.....	.....	2,716	5,242		.....	.....	.....
Miscellaneous (including taxes on horses and carriages) ...	192	200	.....				200	200*	200
III.—Police—									
Fees, fines, and forfeitures ...	456	200	71				300	300*	300
Unclaimed property	.....	.....	.....	415	656		.....	.....	.....
Miscellaneous (including cattle-pound receipts)	210	210	170				175	175*	175
IV.—Minor Departments—									
Agriculture.									
Public gardens	.....	.....	.....	.....	.....		.....	.....	.....
Sanitation.									
Conservancy tax and fees ...	968	1,200	635	639	1,274		1,200	1,200*	1,200
Sales of manure, &c.	.....	.....	.....	.....	.....		.....	.....	.....
Water-supply.									
Water-rates	.....	.....	.....	.....	.....		.....	.....	.....
Other receipts	.....	.....	.....	.....	.....		.....	.....	.....
V.—Miscellaneous—									
Sales of old materials	.....	.....	.....	.....	.....		.....	.....	.....
Contributions.									
Provincial and local grants ...	274	185	.....				.....	.....	.....
Road-watering subscriptions ...	.....	200	.....				200	200*	200
Rents of houses	132	200	.....				150	150*	150
Sales of fruit, grass, &c. ...	1,369	2,000	885				1,400	1,400*	1,400
Other miscellaneous receipts (slaughter-houses, markets, &c.)	1,771	3,000	795	4,030	5,719		3,000	3,000*	3,000
VI.—Public Works—									
Tolls and ferries	125	150	41	156	197		250	250*	250
Total receipts from local sources...	11,961	15,745	6,166	9,133	15,299		14,875	14,875*	14,875
Grants-in-aid from Military Department, viz.—									
For conservancy	900	.....	300	.....	300		.....	.....	.....
,, Lock-hospital...	408	.....	136	.....	136		.....	.....	.....
,, Sadar Bazar	.....	.....	.....	.....	.....		.....	.....	.....
,, Cholera and small-pox ...	.....	.....	133	.....	133		.....	.....	.....
Total ...	13,269	15,745	6,735	9,133	15,299 569	19,060	14,875	14,875*	14,875
GRAND TOTAL ...	17,637	16,682			15,868	19,997	15,340	15,290*	

* Local estimates as passed by the Quartermaster-General of the Army in India.

FOR 1892-93.

LOCAL FUNDS.

CANTONMENT.

Expenditure.

HEADS AND ITEMS.	Actuals, 1890-91.	Budget estimate, 1891-92.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1891.			Revised estimate, 1891-92.	ESTIMATE OF 1892-93.		Passed by Government.
			Last 4 months of 1890-91.	First 8 months of 1891-92.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Dinapore Cantonment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Refunds—									
Refunds of taxes	.....	.....	.....	2,895	2,895			.....	.....
Miscellaneous refunds	.....	.....	.....	.....	.....			.....	.....
2.—Collection of revenue—									
Collecting establishments ...	283	288	96	192	288		288	288*	288
3.—General administration and accounts—									
Establishments	636	636	212				636	636*	636
Contingencies	61	120	33	573	818		120	120*	120
Contributions towards establishment in Government offices ...	.....	160	.....				144	144*	144
4.—Police—									
Police establishment	6,028	3,288	2,192				3,288	3,288*	3,288
Contingencies	453	248	166	884	3,242		248	248*	248
Miscellaneous (including cattle-pounds)	.....	.....	.....				.....	.....	.....
5.—Education—									
Grants-in-aid to schools ...	.....	.....	.....	.....	.....		.....	.....	.....
6.—Medical—									
Hospitals and Dispensaries.									
Establishments	496	1,680	328				1,860	1,860*	1,860
Contingencies	67	1,060	67				820	820*	820
Vaccination.				1,786	2,226				
Establishments	90	85	45				85	85*	85
Contingencies	25	.....	.....				.....	.....	.....
7.—Minor Departments—									
Public Gardens.									
Establishments	192	192	64				192	192*	192
Contingencies	.....	50	.....				100	100*	100
Cemeteries	.....	.....	.....				.....	.....	.....
Conservancy.				3,442	5,248				
Establishments	3,902	3,816	1,304				3,816	3,816*	3,816
Contingencies	1,077	1,070	438				1,070	1,070*	1,070
Water-supply	.....	.....	.....				.....	.....	.....
8.—Superannuations—									
Gratuities	.....	.....	.....	.....	.....		.....	.....	.....
9.—Miscellaneous—									
Rents	.....	20	.....				20	20*	20
Petty establishments	374	204	108	386	584		324	324*	324
Contingencies (including lump sum)	424	666	90				450	450*	450
10.—Public Works—									
Original works.									
Buildings	240	.....	.....				.....	.....	.....
Roads	.....	.....	.....				.....	.....	.....
Other works	.....	.....	.....				.....	.....	.....
Maintenance and repairs.				1,886	4,137				
Buildings	382	500	281				400	400*	400
Roads	1,970	2,000	1,970				550	550*	550
Other works	.....	.....	.....				.....	.....	.....
Petty construction and repairs	.....	.....	.....				.....	.....	.....
Total expenditure	16,700	16,083	7,394	12,044	19,438	19,582	14,411	14,411	14,411
Closing balance	937	599				415	929	879	
GRAND TOTAL	17,637	16,682				19,997	15,340	15,290	

* Local estimates as passed by the Quartermaster-General of the Army in India.

W. LeB. & C. A. P.—Reg. No. 394C—234—22 7 92

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FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 19TH JULY 1892.

RESOLUTION—No. 2525F.

READ—

Memorandum from the Accountant-General, Bengal, No. 7Bt., dated the 13th April 1892, submitting the estimates of receipts and expenditure of the Excluded Local Funds for 1892-93.

Memorandum from the Commissioner of Rajshahi, No. 45Met., dated the 9th May 1892, submitting revised estimates of receipts and expenditure of the Darjeeling Improvement Fund for the year 1892-93.

Memorandum form the Commissioner of Rajshahi, No. 205M., dated the 4th July 1892, submitting a second revised estimate of the Darjeeling Improvement Fund for 1892-93.

The Excluded Local Funds are classed under the following heads :—

(1) Police.
(2) Marine.
(3) Education.
(4) Medical and Charitable.
(5) Public Works.
(6) Miscellaneous.
(7) Cantonment.

2. The Accountant-General's estimates of receipts and expenditure of Police and Education Funds do not call for any remarks, and are accepted. It has been reported that Babu Jadu Nath Mukerji, L.M.S., has expressed his unwillingness to make any further contribution to his Scholarship Fund, which had a credit balance of Rs. 822 at the end of 1891-92. The attention of the General Department will be drawn to this balance in order that steps may be taken to dispose of it and to remove the fund from the Accountant-General's books. The receipts of the Khand Mahal School Fund exceeded the expenditure in 1890-91 by Rs. 3,123 and in 1891-92 by Rs. 3,251, while for the current year they have been estimated at Rs. 4,100 against an estimate of expenditure amounting to Rs. 2,943 only. The attention of the Political Department will be drawn to the increasing balance of the Fund, so that orders may be issued to utilize it more fully in future.

3. The Marine Funds are the Calcutta Hospital Port Dues Fund, the Balasore Port Fund, the Cuttack Port Fund, and the Puri Port Fund. The only fluctuating item of expenditure under Hospital Port Dues is "Charges for sick seamen sent to hospital and lunatic asylum." The charges were—

				Rs.
1887-88	...	...	...	28,311
1888-89	...	...	...	28,668
1889-90	...	...	...	35,035
1890-91	...	...	...	22,183
				1,14,197

which give a yearly average of Rs. 28,549. The Accountant-General's estimate of Rs. 22,000, which is based on the actuals of 1890-91, is low and will be raised to Rs. 28,000. A steam-cutter for the Health Officer of the Port of Calcutta has lately been sanctioned in place of the bholio hitherto used. As a part of the expenditure for the purchase of the vessel will be incurred during the current year, a provision of Rs. 10,000 will be made in the budget. The provision of Rs. 792 for "Crew for Health Officer's bholio" has accordingly been struck out, and a sum of Rs. 1,052 has been included for the establishment sanctioned for the cutter. The estimate includes a provision of Rs. 161 for office and house-rent of the Health Officer, but as the office is located in a Government building, no rent is at present paid and the charge represents the portion of the Municipal rates debitable to this Fund. The item will accordingly be transferred to the proper head. The question of demanding some rent from the Fund for the occupation of a Government building by the Health Officer will be referred to the Public Works Department for consideration. As the effect of the foregoing remarks will be to considerably increase the total estimate of charges, the Accountant-General's estimate of Rs. 350 for "Percentage for treasury establishment" will be raised to Rs. 500.

The preliminary accounts for March 1892, submitted by the Accountant-General, make it probable that the Balasore Port Fund will have closed the year 1891-92 with a deficit balance of Rs. 11,264, and the estimate for the current year, exclusive of any credit for Government grant, provides for a deficit of Rs. 13,628. The total deficit balance at the close of the current year will then be Rs. 24,892. In the Marine Budget for the current year a provision of Rs. 15,000 was made for grants-in-aid to Port Funds. As the Cuttack and Puri Port Funds are now in a position to bear their own charges, the whole of the Rs. 15,000 provided in the Marine Budget will be granted to the Balasore Fund instead of Rs. 4,000, for which a credit has been afforded by the Accountant-General in his estimate. In view of the actual receipts of the Cuttack Port Fund shown in the Accountant-General's preliminary March accounts, amounting to Rs. 10,858, his estimate of receipts for 1891-92 will be raised from Rs. 9,162 to Rs. 10,000. For the reasons stated above, no grant will be made to this Fund for 1892-93. The estimate of receipts of the Puri Port Fund has been raised from Rs. 1,320 to Rs. 2,500 with reference to the actuals of 1891-92 amounting to Rs. 2,862. The estimates of the Marine Funds in other respects are accepted.

4. The Medical and Charitable Funds consist of the "Pilgrim Lodging-house Fund," the "Balasore Pilgrim Hospital Fund," the "Choonee Lal Seal's Dispensary Fund" and the "Unnochutter Fund." Since the submission of the budget by the Accountant-General the following charges have been sanctioned in Government order No. 400T.M., dated 15th June 1892, to be met from the Pilgrim Lodging House Fund:—

(1) Expenditure of Rs. 81 for the construction of two latrines in the Bhadrak Naya Bazar in Balasore District.

(2) Employment of a female sweeper on Rs. 4 a month, from 1st July 1892.

The Accountant-General's estimate of expenditure of this Fund, amounting to Rs. 35,140, is accordingly raised by Rs. (81+36)=117.

The Accountant-General's estimates of receipts and expenditure of the other Funds are accepted.

5. The Public Works Funds are—

(1) the Khand Mahal Road Fund;

(2) the Darjeeling Improvement Fund;

(3) the Jagannath Road Fund; and

(4) the Wahabi Fund.

The receipts and expenditure of the Khand Mahal Road Fund have been estimated by the Accountant-General at Rs. 4,300 and Rs. 3,619, respectively. The estimate is accepted. The Fund will probably close the current year with a credit balance of Rs. 5,024-5-2. The Political Department will be asked to consider whether the surplus should be allowed to accumulate for expenditure on any large works of utility hereafter.

The following table compares the Accountant-General's estimates of the *Darjeeling Improvement Fund* with the latest estimate submitted by the Commissioner:—

	1892-93.					
	Accountant-General's figures.			Revised figures submitted by the Commissioner with his Memorandum No. 205M., dated the 4th July 1892.		
	Rs.	A.	P.	Rs.	A.	P.
Opening balance	17,380	0	0	17,573	0	7
Receipts	26,200	0	0	26,960	0	0
Total ...	43,580	0	0	44,533	0	7
Expenditure	31,746	0	0	42,074	0	0
Closing balance	11,834	0	0	2,459	0	7

The Commissioner's latest estimate includes on the expenditure side an item of Rs. 10,378 for the construction of a new hospital building at Siliguri which has been sanctioned in Government order No. 80T.M., dated the 18th May 1892. The Commissioner's estimate is accepted.

The Jagannath Road Fund has virtually ceased to exist, as its receipts and payments are now included under the Pilgrims' Lodging-house Fund. The balance at the credit of the Fund should be distributed among the several Lodging-house Funds of Cuttack, Puri and Balasore by the Commissioner in communication with the Accountant-General.

6. The Miscellaneous Funds comprise: (1) "The Zoological Garden Fund," (2) "The Christian Burial Board Fund," (3) "The Muhammadan Burial Board Fund," and (4) "The Mohsin Endowment Fund." For all of these the Accountant-General's estimates of receipts and expenditure for the current year are accepted.

7. The following table shows the position of the Cantonment Funds:—

Actuals, 1890-91.

	Cuttack.	Alipore.	Dum-Dum.	Barrackpore.	Darjeeling.	Buxa.	Doranda.	Dinapore.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	469	512	7,167	1,334	665	Nil.	1,624	4,368
Receipts	3,218	2,196	8,112	17,174	1,925	1,771	1,966	13,269
Expenditure	3,474	2,334	9,591	16,359	2,279	1,945	2,981	16,700
Closing balance	213	374	5,688	2,149	311	—174	609	937

Revised Estimates, 1891-92.

	Cuttack.		Alipore.		Dum-Dum.		Barrackpore.		Darjeeling.		Buxa.		Dorunda.		Dinapore.	
	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	236	213	374	374	5,738	5,688	2,199	2,149	331	311	84	—174	658	609	987	937
Receipts	4,744	4,744	2,125	2,125	9,477	9,477	21,718	21,718	3,859	3,859	1,883	1,883	2,242	2,242	19,060	19,060
Expenditure	4,095	4,095	2,395	2,395	10,260	10,260	23,084	23,084	4,090	4,090	1,899	1,899	2,138	2,138	19,582	19,582
Closing balance ...	885	862	104	104	4,955	4,905	833	785	100	80	68	—190	762	713	465	415

Estimates, 1892-93.

	Cuttack.		Alipore.		Dum-Dum.		Barrackpore.		Darjeeling.		Buxa.		Dorunda.		Dinapore.	
	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.	Local.	Accountant-General.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	4,715	4,715	2,550	2,550	9,110	9,110	19,455	19,455	3,646	3,646	1,880	1,880	1,878	1,878	14,875	14,875
Expenditure	4,071	4,071	2,415	2,415	11,674	11,674	17,758	17,758	3,646	3,646	1,899	1,899	2,104	2,104	14,411	14,411
Closing balance ...	1,520	1,506	239	239	2,391	2,341	2,530	2,480	100	80	49	—209	536	487	929	879

The estimates of receipts and charges as passed by His Excellency the Commander-in-Chief have been adopted by the Accountant-General and will stand. The Accountant-General will, however, be asked to reconcile the

difference between the closing balance of the Buxa Fund for 1890-91 as shown in his estimate for 1892-93 and as shown in the local estimates.

8. In accordance with the foregoing remarks, the estimate for 1892-93 will stand thus. The opening balances of the year have been calculated with reference to the actuals for 1891-92 as reported in Accountant-General's preliminary accounts for that year :—

1892-93.

	Opening balance.	Receipts.	Expenditure.	Closing balance.
(1) Police Fund—				
Railway Police clothing ...	1,227	2,550	3,000	777
(2) Marine Funds—				
Hospital Port Dues, Calcutta ...	1,33,000	65,000	66,860	1,31,140
Balasore Port	—11,264	17,733	16,361	—9,892
Cuttack Port	—2,361	10,010	8,143	—494
Puri Port	3,447	2,500	755	5,192
Total ...	1,22,822	95,243	92,119	1,25,946
(3) Education Funds—				
Jadunath Mookerjee's Scholarship...	822	Nil.	Nil.	822
Hindu College	1,075	5,344	4,955	1,464
Durga Charan Laha's Scholarship ...	—914	3,032	3,037	—919
Juggerah Estate	1,148	1,200	984	1,364
Vizianagram Scholarship ...	3,001	Nil.	1,818	1,183
Khond Mahal School	9,327	4,100	2,943	10,484
Total ...	14,459	13,676	13,737	14,398
(3) Medical and Charitable Funds—				
Pilgrims' Lodging-house Funds ...	5,527	35,143	35,257	5,413
Balasore Pilgrim Hospital ...	421	1,137	1,040	518
Chuni Lal Seal's Dispensary ...	2,297	2,000	2,000	2,297
Unnachatter	1,104	5,870	5,892	1,082
Total ...	9,349	44,150	44,189	9,310
(5) Public Works Funds—				
Khond Mahal Road Fund ...	4,343	4,300	3,619	5,024
Darjeeling Improvement ...	17,573	26,960	42,074	2,459
Juggunnath Road	6,657	.....	.....	6,657
Wahabee	.....	Closed.	.....	.....
Total ...	28,573	31,260	45,693	14,140
(6) Miscellaneous Funds—				
Zoological Garden	4,384	36,892	37,886	3,390
Christian Burial Board ...	4,663	11,760	11,702	4,721
Muhammadan Burial Board ...	263	5,814	5,814	263
Mohsin Endowment ...	52,604	1,18,441	1,14,886	56,159
Total ...	61,914	1,72,907	1,70,288	64,533
(7) Cantonment Funds	9,014	58,109	57,978	9,145
GRAND TOTAL ...	2,47,358	4,17,895	4,27,004	2,38,249

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the General, Revenue, Municipal, Judicial, Political, Marine, and Public Works Departments, and to the Accountant-General, Bengal, for information.

Ordered also that a copy of the estimates regarding Zoological Garden Fund, with a copy of the Resolution, be forwarded to the Honorary Secretary to the Zoological Garden Committee for information; that a copy of the estimates regarding Christian Burial Board Fund, with a copy of the Resolution, be forwarded to the Chairman of the Burial Board Fund for information; that a copy of the Resolution, with a copy of the budget, be forwarded to the Commissioner of the Orissa Division for information; that extract paragraph 5 of the Resolution, with a copy of the estimate of the Darjeeling Improvement Fund, be forwarded to the Commissioner of Rajshahi for information; that extract paragraph 6, regarding the Muhammadan Burial Board Fund, with a copy of the estimate, be forwarded to the Chairman of the Muhammadan Burial Board Fund for information; that extract paragraph 7, regarding Cantonment Funds, with a copy of the estimate, be forwarded to the Inspector-General of Police and Quartermaster-General in India for information; and that extract paragraph 2 of the Resolution, with a copy of the estimates of the Education Funds, be forwarded to the Director of Public Instruction for information.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,
Offg. Secretary to the Govt. of Bengal.

Nos. 2526—2541F.

FORWARDED to

By order of the Lieutenant-Governor of Bengal,

H. J. McINTOSH,
Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The 19*th July* 1892.

C. B. G.—Reg. No. 17450—237—20-7-92.

GOVERNMENT OF BENGAL.

CIVIL

BUDGET ESTIMATE

FOR THE YEAR

1892-93.

C. I. C. P. O.—No. 644 C. G.—13-5-92.—90.

CIVIL BUDGET ESTIMATE

General Abstract of

REVENUE AND RECEIPTS.	Reference to Detailed Estimate.	Budget, 1892-93.				Revised, 1891-92.				No. of Item.
		Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL HEADS.										
I.—Land Revenue	6	2,98,14,000	85,81,000	...	3,83,95,000	2,68,43,000	1,16,07,000	...	3,84,50,000	1
II.—Opium . .	6	5,73,10,000	...	...	5,73,10,000	6,01,22,000	...	...	6,01,22,000	2
III.—Salt . .	7	2,38,70,000	1,30,000	...	2,40,00,000	2,37,75,000	1,25,000	...	2,39,00,000	3
IV.—Stamps . .	7	37,25,000	1,11,75,000	...	1,49,00,000	37,25,000	1,11,75,000	...	1,49,00,000	4
V.—Excise . .	7	82,13,000	27,37,000	...	1,09,50,000	82,13,000	27,37,000	...	1,09,50,000	5
VI.—Provincial Rates .	7	...	44,17,000	39,00,000	83,17,000	...	43,80,000	38,50,000	82,30,000	6
VII.—Customs .	8	48,43,000	57,000	...	49,00,000	49,92,000	58,000	...	50,50,000	7
VIII.—Assessed Taxes	8	21,50,000	21,50,000	...	43,00,000	21,50,000	21,50,000	...	43,00,000	8
IX.—Forest . .	8	4,16,000	4,16,000	...	8,32,000	4,08,000	4,07,000	...	8,15,000	9
X.—Registration .	9	6,80,000	6,80,000	...	13,60,000	6,63,000	6,62,000	...	13,25,000	10
XII.—Interest .	9	15,46,000	1,62,000	49,000	17,57,000	14,16,000	1,23,000	49,000	15,88,000	11
XIII.—Post Office .	10	...	...	15,000	15,000	...	...	15,000	15,000	12
XVIA.—Law and Justice—Courts of Law .	10	...	8,70,000	...	8,70,000	...	8,70,000	...	8,70,000	13
XVIB.—Law and Justice—Jails .	10	...	9,00,000	...	9,00,000	...	8,50,000	...	8,50,000	14
XVII.—Police . .	11	...	4,60,000	4,60,000	9,20,000	...	4,55,000	4,70,000	9,25,000	15
XVIII.—Marine . .	11	...	9,68,000	...	9,68,000	...	10,00,000	...	10,00,000	16
XIX.—Education .	11	...	6,10,000	35,000	6,45,000	...	6,00,000	35,000	6,35,000	17
XX.—Medical .	12	...	1,50,000	9,000	1,59,000	...	1,50,000	9,000	1,59,000	18
XXI.—Scientific and other Minor Departments	12	...	1,47,000	18,000	1,65,000	...	1,72,000	18,000	1,90,000	19
XXII.—Receipts in aid of Superannuation, &c.	12	1,80,000	71,000	...	2,51,000	1,79,000	1,17,000	...	2,96,000	20
XXIII.—Stationery and Printing .	12	48,000	1,36,000	...	1,84,000	41,000	1,41,000	...	1,82,000	21
XXV.—Miscellaneous	13	1,51,000	7,64,000	1,90,000	11,05,000	1,57,000	8,63,000	1,90,000	12,10,000	22
XXX.—Irrigation—Minor Works and Navigation . .	14	...	1,03,000	13,000	1,16,000	...	1,08,000	13,000	1,21,000	23
XXXII.—Civil Works .	14	...	2,26,000	3,90,000	6,16,000	...	2,50,000	3,90,000	6,40,000	24
Total Civil Heads .		13,29,46,000	3,59,10,000	50,79,000	17,39,35,000	13,26,84,000	3,90,00,000	50,39,000	17,67,23,000	25
DEPARTMENTAL HEADS. *For Details, see separate Estimates.*										
VIII.—Assessed Taxes .		...	...	...	...	...	...	...	...	26
XIII.—Post Office . .		...	...	...	...	...	...	...	...	27
XIV.—Telegraph . .		...	...	...	...	...	...	...	...	28
XXVI.—State Rys.- (Gross Receipts) . .		1,51,00,000	32,00,000	...	1,83,00,000	21,80,000	1,55,65,000	...	1,77,45,000	29
XXIX.—Irrigation—Major Works. Direct Receipts .		...	14,68,000	...	14,68,000	...	14,42,000	...	14,42,000	30
XXX—Irrigation—Minor Works and Navigation . . .		...	8,43,000	...	8,43,000	...	8,35,000	...	8,35,000	31
XXXI.—Military Works .		...	...	...	...	...	...	...	...	32
XXXII.—Civil Works . .		...	2,30,000	...	2,30,000	1,000	1,50,000	...	1,51,000	33
Total Deptl. Heads . .		1,51,00,000	57,41,000	...	2,08,41,000	21,81,000	1,79,92,000	...	2,01,73,000	34
TOTAL REVE. AND RECEIPTS		14,80,46,000	4,16,51,000	50,79,000	19,47,76,000	13,48,65,000	5,69,92,000	50,39,000	19,68,96,000	35

(a) These totals do not include Departmental figures under Assessed

Net decrease of Revenue and Receipts

FOR THE YEAR 1892-93.

REVENUE AND RECEIPTS.

No. of Item.	Budget, 1891-92.				Accounts, 1890-91.				Budget Estimate, 1892-93, compared with Revised, 1891-92.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,83,64,000	98,86,000	...	3,82,50,000	3,11,24,206	76,95,192	...	3,88,19,398	...	55,000
2	5,68,80,000	...	...	5,68,80,000	5,97,10,987	...	...	5,97,10,987	...	28,12,000
3	2,31,50,000	1,50,000	...	2,33,00,000	2,30,66,657	1,28,226	...	2,31,94,883	1,00,000	...
4	36,25,000	1,08,75,000	...	1,45,00,000	35,61,731	1,06,85,195	...	1,42,46,926	...	...
5	78,75,000	26,25,000	...	1,05,00,000	78,48,632	26,16,210	...	1,04,64,842	...	...
6	...	44,02,000	40,00,000	84,02,000	...	43,19,933	37,99,009	81,18,942	87,000	...
7	46,44,000	56,000	...	47,00,000	47,64,799	57,973	...	48,22,772	...	1,50,000
8	21,00,000	21,00,000	...	42,00,000	21,19,441	21,19,441	...	42,38,882	...	...
9	3,90,000	3,90,000	...	7,80,000	3,63,696	3,63,696	...	7,27,392	17,000	...
10	6,25,000	6,25,000	...	12,50,000	6,19,539	6,19,540	...	12,39,079	35,000	...
11	14,29,000	1,74,000	50,000	16,53,000	12,48,163	92,509	48,849	13,89,521	1,69,000	...
12	...	...	15,000	15,000	...	...	12,950	12,950	...	...
13	...	8,50,000	...	8,50,000	...	8,96,336	...	8,96,336	...	...
14	...	11,05,000	...	11,05,000	...	7,66,293	...	7,66,293	50,000	...
15	...	4,30,000	4,42,000	8,72,000	...	4,51,677	4,50,903	9,02,580	...	5,000
16	...	8,93,000	...	8,93,000	...	9,18,736	...	9,18,736	...	32,000
17	...	5,70,000	34,000	6,04,000	...	5,75,686	33,092	6,08,778	10,000	...
18	...	1,50,000	15,000	1,65,000	...	1,42,812	6,735	1,49,547	...	...
19	...	1,54,000	28,000	1,82,000	...	1,77,394	14,681	1,92,075	...	25,000
20	1,81,000	68,000	...	2,49,000	1,81,835	1,26,507	...	3,08,342	...	45,000
21	45,000	1,36,000	...	1,81,000	55,632	2,94,147	...	3,49,779	2,000	...
22	1,50,000	7,97,000	2,24,000	11,71,000	2,09,802	7,70,248	1,89,901	11,69,951	...	1,05,000
23	...	1,03,000	3,000	1,06,000	...	93,637	10,227	1,03,864	...	5,000
24	...	2,29,000	3,66,000	5,95,000	...	2,64,451	3,73,539	6,37,990	...	24,000
25	12,94,58,000	3,67,68,000	51,77,000	17,14,03,000	13,48,75,120	3,41,75,839	49,39,886	17,39,90,845	4,70,000	32,58,000
26	...	...	...	...	*91,937*	...	...	*91,937*	...	...
27	...	...	...	...	*27,46,314*	...	...	*27,46,314*	...	...
28	...	...	...	...	...	129	...	129	...	...
29	24,55,000	1,55,20,000	...	1,79,75,000	28,17,408	1,46,45,003	...	1,74,62,411	5,55,000	...
30	...	14,19,000	...	14,19,000	...	13,46,728	...	13,46,728	26,000	...
31	...	8,20,000	...	8,20,000	...	8,44,062	...	8,44,062	8,000	...
32	...	...	...	...	137	...	...	137	...	...
33	...	2,30,000	...	2,30,000	405	4,72,445	...	4,72,850	79,000	...
34	24,55,000	1,79,89,000	...	2,04,44,000	(a) 28,17,950	1,73,08,367	...	(a) 2,01,26,317	6,68,000	...
35	13,19,13,000	5,47,57,000	51,77,000	19,18,47,000	13,76,93,070	5,14,84,206	49,39,886	19,41,17,162	21,38,000	32,58,000
									21,20,000	

Taxes and Post Office, which are shown in the Estimates under "India, General."

in 1892-93, R21,20,000

GOVERNMENT

CIVIL BUDGET ESTIMATE

GENERAL ABSTRACT

EXPENDITURE.	Reference to Detailed Estimate.	Budget, 1892-93.				Revised, 1891-92.				No. of Item.
		Imperial.	Provincial	Local.	Total.	Imperial.	Provincial.	Local.	Total.	
CIVIL HEADS.	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.—Refunds and Drawbacks	15	4,94,000	1,50,000	2,000	6,46,000	5,59,000	1,69,000	2,000	7,30,000	1
2.—Assignments and Compensations	16	1,25,000	1,60,000	...	2,85,000	1,27,000	1,63,000	...	2,90,000	2
3.—Land Revenue	16	10,51,000	33,63,000	...	44,14,000	...	39,50,000	...	39,50,000	3
4.—Opium	24	2,23,00,000	...	...	2,23,00,000	1,88,12,000	...	...	1,88,12,000	4
5.—Salt	27	...	52,000	...	52,000	...	50,000	...	50,000	5
6.—Stamps	28	1,42,000	4,26,000	...	5,68,000	1,14,000	3,44,000	...	4,58,000	6
7.—Excise	29	5,12,000	1,70,000	..	6,82,000	4,97,000	1,65,000	...	6,62,000	7
8.—Provincial Rates	31	...	4,52,000	20,000	4,72,000	...	4,30,000	20,000	4,50,000	8
9.—Customs	32	...	5,58,000	...	5,58,000	...	5,25,000	...	5,25,000	9
10.—Assessed Taxes	36	95,000	95,000	...	1,90,000	90,000	90,000	...	1,80,000	10
11.—Forest	36	2,41,000	2,40,000	...	4,81,000	2,10,000	2,10,000	...	4,20,000	11
12.—Registration	37	3,50,000	3,49,000	...	6,99,000	3,37,000	3,38,000	...	6,75,000	12
13.—Interest on Ordinary Debt	39	...	1,21,000	5,000	1,26,000	...	95,000	5,000	1,00,000	13
14.—Interest on other Obligations	39	1,20,000	...	...	1,20,000	1,13,000	...	...	1,13,000	14
15.—Post Office	39	...	...	3,66,000	3,66,000	..	...	3,66,000	3,66,000	15
18.—Genl. Administn.	40	2,90,000	15,48,000	2,85,000	21,23,000	2,74,000	16,01,000	2,85,000	21,60,000	16
19a.—Law and Justice—Courts of Law	45	...	84,33,000	...	84,33,000	...	84,10,000	...	84,10,000	17
19b.—Law and Justice—Jails	54	...	21,00,000	...	21,00,000	...	20,35,000	...	20,35,000	18
20.—Police	59	...	57,90,000	31,000	58,21,000	45,000	58,31,000	31,000	59,07,000	19
21.—Marine	69	...	8,85,000	...	8,85,000	...	9,30,000	...	9,30,000	20
22.—Education	73	...	25,66,000	10,57,000	36,23,000	...	25,05,000	10,70,000	36,35,000	21
23.—Ecclesiastical	88	1,78,000	...	...	1,78,000	1,87,000	...	...	1,87,000	22
24.—Medical	89	...	15,50,000	70,000	16,20,000	...	15,65,000	70,000	16,35,000	23
25.—Political	96	55,000	29,000	...	84,000	58,000	12,000	...	70,000	24
26—Scientific and other Minor Departments	97	21,000	3,25,000	18,000	3,64,000	5,81,000	3,06,000	18,000	9,05,000	25
27.—Territorial and Political Pensions	102	12,11,000	...	...	12,11,000	12,30,000	...	...	12,30,000	26
28.—Civil Furlough and Absentee Allowances	104	2,000	...	...	2,000	2,000	...	...	2,000	27
29.—Superannuation Allowances and Pensions	104	2,000	16,20,000	20,000	16,42,000	2,000	15,88,000	20,000	16,10,000	28
30.—Statoinery and Printing	105	16,69,000	9,90,000	47,000	27,06,000	18,59,000	13,09,000	47,000	32,15,000	29
32.—Miscellaneous	108	33,000	2,30,000	50,000	3,13,000	34,000	2,07,000	50,000	2,91,000	30
33.—Famine Relief	109	...	1,00,000	1,00,000	2,00,000	...	5,000	12,000	17,000	31
38.—State Rys. Interest on Debt	109	...	...	...	...	...	36,96,000	...	36,96,000	32
42.—Irrigation—Interest on Debt	109	...	24,28,000	...	24,28,000	...	24,04,000	...	24,04,000	33
43.—Irrigation—Minor Works and Navgn.	110	...	2,000	8,000	10,000	...	2,000	8,000	10,000	34
45.—Civil Works	110	...	1,79,000	44,75,000	46,54,000	...	2,11,000	42,75,000	44,86,000	35
		2,88,91,000	3,49,11,000	65,54,000	7,03,56,000	2,51,31,000	3,92,06,000	62,79,000	7,06,16,000	36
Add—Provincial and Local Surpluses		...	...	...	...	...	...	...	...	37
Deduct—Provincial and Local Deficits		...	...	*7,32,000*	*7,32,000*	...	*4,73,000*	*3,61,000*	*8,34,000*	38
Total Civil Heads		2,88,91,000	3,49,11,000	58,22,000	6,96,24,000	2,51,31,000	3,87,33,000	59,18,000	6,97,82,000	39
DEPARTMENTAL HEADS. For Details, see separate Estimates.										
10.—Assessed Taxes		...	...	...	...	...	...	...	...	40
15.—Post Office		...	...	...	...	...	...	...	...	41
16.—Telegraph		...	...	...	...	...	...	...	...	42
37.—Constn. of Rys. (charged against Revenue)		...	...	...	...	...	14,000	...	14,000	43
38.—State Railways: Working Expenses		97,77,000	...	...	97,77,000	8,31,000	1,04,35,000	...	1,12,66,000	44
39.—Guaranteed Companies: Surplus Profits, &c.		1,17,000	...	...	1,17,000	1,05,000	...	...	1,05,000	45
40.—Subsidized Companies: Land, &c.		68,000	8,000	...	76,000	1,35,000	3,000	...	1,38,000	46
41.—Miscellaneous Railway Expenditure		...	...	...	...	74,000	78,000	...	1,52,000	47
42.—Irrigation—Major Works Working Expenses		...	13,73,000	...	13,73,000	...	14,23,000	...	14,23,000	48
43.—Irrigation—Minor Works and Navigation		...	16,45,000	...	16,45,000	...	16,84,000	...	16,84,000	49
44.—Military Works		43,000	...	...	43,000	51,000	...	...	51,000	50
45.—Civil Works		3,41,000	29,71,000	...	33,12,000	7,11,000	37,43,000	...	44,54,000	51
Total Deptl. Heads		1,03,46,000	59,97,000	...	1,63,43,000	19,07,000	1,73,80,000	...	1,92,87,000	52
TOTAL EXPENDITURE		3,92,37,000	4,09,08,000	58,22,000	8,59,67,000	2,70,38,000	5,61,13,000	59,18,000	8,90,69,000	53

(*a*) These totals do not include Departmental figures under Assessed Taxes

Net decrease of Expenditure

The following is the estimated cost of collecting

Land Revenue 11·496 per cent.

Opium . . 38·911 „

FOR THE YEAR 1892-93.

OF EXPENDITURE.

No. of Item	Budget, 1891-92.				Accounts, 1890-91.				Budget Estimate, 1892-93, compared with Revised, 1891-92.	
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,51,000	1,49,000	5,000	6,05,000	4,88,766	1,48,135	265	6,37,166	...	84,000
2	1,32,000	1,55,000	...	2,87,000	1,22,489	1,63,447	...	2,85,936	...	5,000
3	...	39,08,000	...	39,08,000	...	36,30,963	...	36,30,963	4,64,000	...
4	2,27,00,000	...	...	2,27,00,000	2,17,66,162	...	...	2,17,66,162	34,88,000	...
5	...	31,000	...	31,000	...	68,259	...	68,259	2,000	...
6	1,36,000	4,11,000	...	5,47,000	1,21,321	3,63,961	...	4,85,282	1,10,000	...
7	5,11,000	1,70,000	...	6,81,000	4,88,917	1,62,973	...	6,51,890	20,000	...
8	...	3,77,000	20,000	3,97,000	...	4,05,651	19,566	4,25,217	22,000	...
9	...	5,48,000	...	5,48,000	...	5,42,113	...	5,42,113	33,000	...
10	99,000	99,000	...	1,98,000	87,930	87,931	...	1,75,861	10,000	...
11	2,34,000	2,35,000	...	4,69,000	2,06,666	2,06,666	...	4,13,332	61,000	...
12	3,22,000	3,22,000	...	6,44,000	3,14,872	3,14,871	...	6,29,743	24,000	...
13	...	1,16,000	...	1,16,000	168	84,461	...	84,629	26,000	...
14	1,22,000	...	...	1,22,000	1,06,715	...	...	1,06,715	7,000	...
15	...	...	3,70,000	3,70,000	...	...	3,59,389	3,59,389	...	...
16	2,63,000	15,73,000	2,85,000	21,21,000	2,74,009	15,84,963	2,75,646	21,34,618	...	37,000
17	...	85,05,000	...	85,05,000	...	82,40,807	...	82,40,807	23,000	...
18	...	21,96,000	...	21,96,000	...	20,40,307	...	20,40,307	65,000	...
19	32,000	53,33,000	35,000	54,00,000	30,456	58,65,884	29,629	59,25,969	...	86,000
20	...	8,78,000	...	8,78,000	...	9,40,470	...	9,40,470	...	45,000
21	...	24,94,000	10,49,000	35,43,000	...	25,24,854	10,08,451	35,33,305	...	12,000
22	1,70,000	...	...	1,70,000	1,77,509	...	...	1,77,509	...	9,000
23	...	15,51,000	91,000	16,42,000	...	15,65,936	58,922	16,24,858	...	15,000
24	24,000	22,000	...	46,000	74,578	21,801	...	96,379	14,000	...
25	6,56,000	3,07,000	29,000	9,92,000	1,29,502	2,97,048	16,836	4,43,386	...	5,41,000
26	12,39,000	...	...	12,39,000	12,46,855	...	...	12,46,855	...	19,000
27	5,000	...	...	5,000	2,018	...	...	2,018	...	...
28	2,000	15,43,000	5,000	15,50,000	1,700	15,13,417	16,516	15,31,633	32,000	...
29	12,20,000	10,18,000	50,000	22,88,000	13,34,364	11,51,087	47,885	25,33,336	...	5,09,000
30	31,000	2,29,000	48,000	3,08,000	24,609	2,25,640	55,136	3,05,385	22,000	...
31	...	5,000	20,000	25,000	...	12,682	1,617	14,299	1,83,000	...
32	...	36,89,000	...	36,89,000	...	35,81,548	...	35,81,548	...	36,96,000
33	...	24,08,000	...	24,08,000	...	23,81,997	...	23,81,997	24,000	...
34	...	2,000	5,000	7,000	...	11,508	9,863	21,371	...	...
35	...	1,01,000	43,81,000	44,82,000	...	65,416	42,69,617	43,35,033	1,68,000	...
36	2,83,49,000	3,83,75,000	63,93,000	7,31,17,000	2,69,99,606	3,82,04,796	61,69,338	7,13,73,740	47,98,000	50,58,000
37	...	...	...	...	...	...	...	...	...	...
38	...	*1,14,000*	*3,86,000*	*5,00,000*	...	*12,03,774*	*3,35,001*	*15,38,775*	...	*1,02,000*
39	2,83,49,000	3,82,61,000	60,07,000	7,26,17,000	2,69,99,606	3,70,01,022	58,34,337	6,98,34,965	47,98,000	49,56,000
40	...	...	...	...	*121*	...	...	*121*	...	...
41	...	...	...	...	*37,19,550*	...	...	*37,19,550*	...	...
42	...	...	...	...	...	—481	...	—481	...	...
43	...	5,000	...	5,000	...	13,040	...	13,040	...	14,000
44	7,82,000	87,61,000	...	95,43,000	7,30,016	71,30,816	...	78,60,832	...	14,89,000
45	1,19,000	...	...	1,19,000	1,06,992	...	...	1,06,992	12,000	...
46	1,67,000	10,000	...	1,77,000	1,09,710	5,129	...	1,14,839	...	62,000
47	1,49,000	78,000	...	2,27,000	1,77,036	79,914	...	2,56,950	...	1,52,000
48	...	14,19,000	...	14,19,000	...	13,51,272	...	13,51,272	...	50,000
49	...	16,93,000	...	16,93,000	...	15,02,988	...	15,02,988	...	39,000
50	37,000	...	...	37,000	26,895	...	...	26,895	...	8,000
51	6,95,000	37,00,000	...	43,95,000	8,14,920	35,06,058	...	43,20,978	...	11,42,000
52	19,49,000	1,56,66,000	...	1,76,15,000	(a) 19,65,569	1,35,88,736	...	(a) 1,55,54,305	12,000	29,56,000
53	3,02,98,000	5,39,27,000	60,07,000	9,02,32,000	2,89,65,175	5,05,89,758	58,34,337	8,53,89,270	48,0,000	79,12,000
									31,02,000	

and Post Office, which are shown in the Estimates under "India, General."

in 1892-93, R31,02,000

the under-mentioned Revenues :—

Salt . ·216 per cent. | Excise . 6·228 per cent.

Stamps 3·812 „ | Customs . 11·388 „

CIVIL BUDGET ESTIMATE

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1892-93.

I.—LAND REVENUE.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
SHARED.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue	3,75,15,000	3,75,06,000	3,74,53,000	3,80,31,499
Sale of Government Estates	10,000	5,000	11,000	6,760
Sale-proceeds of Waste Lands, and Redemption of Land Tax	25,000	1,05,000	19,000	26,317
Assessment of alienated lands less quit-rents	78,000	75,000	78,000	74,732
Rents, &c., of Fisheries	1,000	1,000	1,000	565
Miscellaneous	2,95,000	2,90,000	2,98,000	2,95,951
TOTAL SHARED	3,79,24,000	3,79,82,000	3,78,60,000	3,84,35,824
IMPERIAL.				
IMPERIAL SHARE—(THREE-FOURTHS)	(a) 2,98,14,000	(a) 2,68,43,000	(a) 2,83,64,000	(a) 3,11,24,206
PROVINCIAL.				
PROVINCIAL SHARE—(ONE-FOURTH)	(a) 81,10,000	(a) 1,11,39,000	(a) 94,96,000	(a) 73,11,618
12 per cent. on Collections from Govt. Estates	4,71,000	4,68,000	(b) 3,90,000	(b) 3,83,574
TOTAL PROVINCIAL	85,81,000	1,16,07,000	98,86,000	76,95,192
TOTAL	3,83,95,000	3,84,50,000	3,82,50,000	3,88,19,398

DETAILS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Ordinary Revenue—	Rs.	Rs.	Rs.	Rs.
Fixed Collections	3,47,81,000	3,50,50,000	3,49,19,000	3,49,70,395
Collections from Government Estates	31,67,000	28,86,000	28,86,000	34,09,406
Less—12 per cent. of the Collections, &c., wholly Provincial	4,71,000	4,68,000	(b) 3,90,000	(b) 3,83,574
	26,96,000	24,18,000	24,96,000	30,25,832
Quit-rents of Tributary States	38,000	38,000	38,000	35,272
Total Ordinary Revenue	3,75,15,000	3,75,06,000	3,74,53,000	3,80,31,499
Miscellaneous—				
Record Room Receipts	3,000	3,000	2,000	3,644
Land Registration Fees	2,000	2,000	2,000	1,418
Malikana Revenue	1,19,000	1,19,000	1,19,000	1,19,020
Miscellaneous Receipts	1,71,000	1,66,000	1,75,000	1,71,381
Total Miscellaneous	2,95,000	2,90,000	2,98,000	2,95,463

II.—OPIUM.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Sale of Behar Opium Sale of Benares Opium	5,67,00,000	5,94,97,000	5,62,50,000	2,83,24,565 3,08,04,290
Cost Price of Opium sold in Excise Department (at Rs. 7-4 per Seer)	5,68,000	5,75,000	5,60,000	5,67,794
Miscellaneous—				
Opium supplied to the Medical Department	20,000	30,000	10,000	3,843
Fines and Miscellaneous	22,000	20,000	60,000	10,495
Total Miscellaneous	42,000	50,000	70,000	14,338
TOTAL	5,73,10,000	6,01,22,000	5,68,80,000	5,97,10,987

(a) Includes transfers. (b) 10 per cent.

III.—SALT.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Customs Duty on Salt	2,38,70,000	2,37,75,000	2,31,50,000	2,30,66,657
Provincial.				
Rents of Warehouses	96,000	93,000	1,15,000	93,545
Fines and Forfeitures	...	...	...	10
Miscellaneous	34,000	32,000	35,000	34,671
Total Provincial	1,30,000	1,25,000	1,50,000	1,28,226
TOTAL	2,40,00,000	2,39,00,000	2,33,00,000	2,31,94,883

IV.—STAMPS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Sale of General Stamps—				
One-anna stamps for Receipts and Cheques	2,80,000	2,80,000	2,50,000	2,62,124
Bills of Exchange or Hoondies	1,20,000	1,20,000	1,20,000	1,03,653
Other General Stamps	36,80,000	36,80,000	35,30,000	35,87,299
Total Sale of General Stamps	40,80,000	40,80,000	39,00,000	39,53,076
Sale of Court-fee Stamps	1,04,87,000	1,04,87,000	1,02,67,000	99,91,535
Sale of Plain Paper to be used with Court-fee Stamps	2,05,000	2,05,000	2,00,000	1,97,197
Duty on Impressing Documents	95,000	95,000	1,00,000	76,043
Fines and Penalties	30,000	30,000	30,000	26,317
Miscellaneous	3,000	3,000	3,000	2,758
TOTAL	1,49,00,000	1,49,00,000	1,45,00,000	1,42,46,926
Imperial Share—One-fourth	37,25,000	37,25,000	36,25,000	35,61,731
Provincial Share—Three-fourths	1,11,75,000	1,11,75,000	1,08,75,000	1,06,85,195

V.—EXCISE.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs—				
License Fees	61,60,000	61,68,000	57,80,000	57,53,870
Distillery Fees	60,000	80,000	80,000	57,514
Still-head Duty	17,80,000	17,00,000	16,90,000	17,11,756
Opium License Fees; Farm of other Drugs	13,08,000	13,60,000	13,80,000	13,31,595
Rent of Toddy Trees	2,000	2,000	2,000	1,526
Total License and Distillery Fees, &c.	93,10,000	93,10,000	89,32,000	88,56,261
Gain on Sale-proceeds of Excise Opium	16,30,000	16,30,000	15,60,000	16,00,076
Fines, Confiscations, and Miscellaneous	10,000	10,000	8,000	8,505
TOTAL	1,09,50,000	1,09,50,000	1,05,00,000	1,04,64,842
Imperial Share—Three-fourths	82,13,000	82,13,000	78,75,000	78,48,632
Provincial Share—One-fourth	27,37,000	27,37,000	26,25,000	26,16,210

VI.—PROVINCIAL RATES.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Rates and Cesses on Lands	44,17,000	43,80,000	44,02,000	43,19,933
Local.				
Rates and Cesses on Lands	39,00,000	38,50,000	40,00,000	37,99,009
Total	83,17,000	82,30,000	84,02,000	81,18,942

VI.—PROVINCIAL RATES—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Rates and Cesses on Lands, Provincial—				
Public Works Cess under Act IX (B. C.), 1880 -	39,80,000	39,66,000	40,00,000	38,93,460
General Management of Wards' and Attached Estates—				
Rates levied for management of Wards' Estates	51,000	55,000	63,000	54,147
Four annas rate per cent. for Treasury establishment - - -	16,000	19,000	19,000	17,273
Proportionate cost of establishment for collecting Cesses	3,70,000	3,40,000	3,20,000	3,55,053
Total Rates, &c., Provincial -	44,17,000	43,80,000	44,02,000	43,19,933
Rates and Cesses on Lands, Local—				
District Fund—				
Cess on Lands - - -	33,75,000	33,30,000	34,57,000	32,85,615
District Roads under Act IX (B. C.), 1880—				
Cess on Lands - - -	1,40,000	1,40,000	1,45,000	1,40,366
Cess on Mines, Railways, &c. - -	10,000	10,000	14,000	8,255
District Road Account—				
Cess on Lands, &c. - - -	5,000	5,000	4,000	3,745
Zemindaree Dâk—				
Amount levied under Act VIII (B.C.) of 1862	3,70,000	3,65,000	3,80,000	3,61,028
Total Rates, &c., Local -	39,00,000	38,50,000	40,00,000	37,99,009

VII.—CUSTOMS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Imports - - -	27,63,000	28,92,000	27,14,000	26,75,755
Sea Customs—Exports - - -	20,80,000	21,00,000	19,30,000	20,89,044
Total Imperial -	48,43,000	49,92,000	46,44,000	47,64,799
Provincial.				
Sea Customs—Miscellaneous - - -	53,000	54,000	52,000	54,390
Warehouse and Wharf Rent - -	3,000	3,000	3,000	3,139
Miscellaneous—				
Fees for Registration of Cargo Boats - -	500	500	500	444
Other Items - - - -	500	500	500	...
Total Miscellaneous -	1,000	1,000	1,000	444
Total Provincial	57,000	58,000	56,000	57,973
TOTAL -	49,00,000	50,50,000	47,00,000	48,22,772

VIII.—ASSESSED TAXES.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Income Tax—	Rs.	Rs.	Rs.	Rs.
Deductions by Government from Salaries and Pensions, &c. - - - -	4,53,300	4,44,000	4,44,000	4,53,085
Deductions by Government from Interest on Government Securities - - -	16,200	16,000	16,000	16,250
Do. on account of Local Authority or Company	39,900	34,000	34,000	39,958
Ordinary Collections - - -	37,47,600	37,63,000	36,63,000	36,93,190
Penalties - - - -	30,000	30,000	30,000	25,218
Miscellaneous - - - -	13,000	13,000	13,000	11,181
TOTAL -	43,00,000	43,00,000	42,00,000	42,38,882
Imperial Share—One-half -	21,50,000	21,50,000	21,00,000	21,19,441
Provincial Share—One-half -	21,50,000	21,50,000	21,00,000	21,19,441

IX.—FOREST.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency - -	59,400	60,680	81,500	79,880
II.—Ditto by Consumers or Purchasers -	7,21,000	7,01,560	6,64,500	6,11,873
III.—Confiscated Drift and Waif Wood - -	17,000	17,380	14,300	16,790
Carried over .	7,97,400	7,79,620	7,60,300	7,08,543

IX.—FOREST—*continued.*

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Brought forward	7,97,400	7,79,620	7,60,300	7,08,543
V.—Miscellaneous :—				
a. Fines and Forfeitures	100	100	...	20
b. Refunds	2,250	2,760	2,000	2,473
c. Other Sources	32,250	32,520	17,700	16,356
Total Miscellaneous	34,600	35,380	19,700	18,849
TOTAL	8,32,000	8,15,000	7,80,000	7,27,392
IMPERIAL SHARE—ONE-HALF	4,16,000	4,08,000	3,90,000	3,63,696
PROVINCIAL SHARE—ONE-HALF	4,16,000	4,07,000	3,90,000	3,63,696

DETAILS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
I.—Timber and other Produce removed from the Forests by Government Agency :—		Rs.	Rs.	Rs.
a. Timber	13,400	16,670	21,500	15,858
b. Firewood and Charcoal	46,000	41,450	55,000	58,756
c. Bamboos	...	150	4,500	3,998
e. Grass and other Minor Produce	...	2,410	500	1,268
Total Timber, &c., removed by Govt. Agency	59,400	60,680	81,500	79,880
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers :—				
a. Timber	3,56,000	3,50,515	3,51,500	3,07,636
b. Firewood and Charcoal	2,10,000	1,87,070	1,62,500	1,59,936
c. Bamboos	51,000	42,940	43,000	44,257
d. Grazing and Fodder Grass	8,000	11,100	12,000	11,426
e. Other Minor Produce	90,000	1,05,450	91,000	84,396
Undistributed Receipts under Forest Code 93—2	6,000	4,485	4,500	4,222
Total Timber, &c., removed by Consumers, &c.	7,21,000	7,01,560	6,64,500	6,11,873

X.—REGISTRATION.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Fees for Registering Documents	13,05,000	12,70,000	11,92,000	11,85,266
Fees for Copies of Registered Documents	22,000	22,000	25,000	21,384
Miscellaneous—				
Fees for searching Records				
Collection under Act VI of 1882	33,000	33,000	33,000	32,429
Miscellaneous				
Total Miscellaneous	33,000	33,000	33,000	32,429
TOTAL	13,60,000	13,25,000	12,50,000	12,39,079
IMPERIAL SHARE—ONE-HALF	6,80,000	6,63,000	6,25,000	6,19,539
PROVINCIAL SHARE—ONE-HALF	6,80,000	6,62,000	6,25,000	6,19,540

XII.—INTEREST.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
IMPERIAL.				
Interest on Loans to Native States—				
On Kooch Behar Loan	7,000	...	...	...
Interest on Loans to Presidency Corporations	15,38,000	14,15,000	14,28,000	12,47,600
Miscellaneous—				
On Law Charges	300	300	300	151
On other accounts	700	700	700	412
Total Miscellaneous	1,000	1,000	1,000	563
TOTAL IMPERIAL	15,46,000	14,16,000	14,29,000	12,48,163
Carried over	15,46,000	14,16,000	14,29,000	12,48,163

XII.—INTEREST—*continued.*

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Brought forward	15,46,000	14,16,000	14,29,000	12,48,163
Provincial.				
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)	51,000	18,000	40,000	1,119
Interest on Loans to Landholders, &c.	20,000	13,000	5,000	4,528
Interest on Advances to Cultivators	24,000	20,000	35,000	21,189
Interest on Advances under Special Laws—Drainage and Embankment Advances	5,000	5,000	27,000	6,840
Interest on Government Securities	14,000	14,000	14,000	13,867
Miscellaneous	48,000	53,000	53,000	44,966
Total Provincial	1,62,000	1,23,000	1,74,000	92,509
Local.				
Miscellaneous	49,000	49,000	50,000	48,849
TOTAL	17,57,000	15,88,000	16,53,000	13,89,521

Details.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Presidency Corporations—				
On Loans to Municipalities	2,34,800	2,44,000	2,44,210	2,53,275
On Port Fund Debt	79,425	79,000	79,425	79,425
On Port Trust Advances	1,78,100	1,85,000	1,84,544	1,90,706
On Kidderpore Dock-Works	10,45,675	9,07,000	9,19,821	7,24,194
Total Int. on Loans to Presy. Corporations	15,38,000	14,15,000	14,28,000	12,47,600
Interest on Advances to Cultivators—				
On Advances to Cultivators under the Land Improvement Loans Act				
On Famine Advances				
Total Interest on Advances to Cultivators	24,000	20,000	35,000	21,189

XIII.—POST OFFICE.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Local.	Rs.	Rs.	Rs.	Rs.
District Post Collections—Zemindaree Dâk Receipts	15,000	15,000	15,000	12,950
TOTAL	15,000	15,000	15,000	12,950

XVIA.—LAW AND JUSTICE—COURTS OF LAW.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Unclaimed and Escheated Property	30,000	30,000	30,000	47,857
Court Fees realised in Cash	22,000	21,000	20,000	76,155
General Fees, Fines, and Forfeitures	7,80,000	7,84,000	7,64,000	7,32,664
Pleadership Examination Fees	22,000	20,000	20,000	22,970
Miscellaneous	16,000	15,000	16,000	16,690
TOTAL	8,70,000	8,70,000	8,50,000	8,96,336

XVIB.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Jails	4,000	7,000	5,000	2,836
Jail Manufactures	8,96,000	8,43,000	11,00,000	7,63,457
TOTAL	9,00,000	8,50,000	11,05,000	7,66,293

XVII.—POLICE.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Police supplied to Municipal, Cantonment, and Town Funds	10,000	9,000	12,000	9,122
Police supplied to Public Departments, Private Companies and Persons	20,000	16,000	20,000	23,812
Presidency Police	1,30,000	1,45,000	75,000	1,52,258
Recoveries on account of Village Police	1,94,000	1,85,000	1,65,000	1,46,789
Cash Receipts under the Arms Act	...	...	...	32
Fees, Fines, and Forfeitures	30,000	28,000	61,000	27,952
Superannuation Receipts	...	6,000	3,000	5,460
Miscellaneous—				
Police Clothing	25,000	19,000	60,000	56,751
Recoveries from Frontier Police for Supplies	36,000	36,000	20,000	13,978
Miscellaneous	15,000	11,000	14,000	15,523
Total Miscellaneous	76,000	66,000	94,000	86,252
Total Provincial	4,60,000	4,55,000	4,30,000	4,51,677
Local.				
Fees, Fines, and Forfeitures—				
Cattle Pound Receipts	4,60,000	4,70,000	4,42,000	4,50,903
TOTAL	9,20,000	9,25000	8,72,000	9,02,580

Details.

Fees, Fines, and Forfeitures.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Fees, Fines, and Forfeitures, Provincial.	Rs.	Rs.	Rs.	Rs.
Rent of Pounds farmed out	14,100	14,000	13,000	14,104
Fees on Stray Cattle (Pound)	8,200	8,000	9,000	8,042
Sale-proceeds of Unclaimed Stray Cattle (Pound)	5,300	4,000	4,000	5,154
Steam Boiler Inspection Fees	...	...	32,000	...
Other Fees and Fines	2,400	2,000	2,000	652
Miscellaneous			1,000	
Total Fees, Fines, and Forfeitures, Provincial	30,000	28,000	61,000	27,952
Fees, Fines, and Forfeitures, Local	4,60,000	4,70 000	4,42,000	4,50,903
Total Fees, Fines, and Forfeitures	4,90,000	4,98,000	5,03,000	4,78,855

XVIII.—MARINE.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of Vessels and Stores	2,000	2,000	2,000	1,353
Registration and other Fees	36,000	40,000	32,000	36,214
Pilotage Receipts	8,88,000	9,10,000	8,20,000	8,39,577
Miscellaneous—				
Deductions for Mess Money	12,000	12,000	12,000	11,139
Contribution to Life Boat Establishment, Goalundo	300	300	300	230
Marine Survey	20,000	23,000	21,000	19,337
Other Items	9,700	12,700	5,700	10,886
Total Miscellaneous	42,000	48,000	39,000	41,592
TOTAL	9,68,000	10,00,000	8,93,000	9,18,736

XIX.—EDUCATION.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Fees, Government Colleges, General	1,70,000	1,59,000	1,40,000	1,44,591
Fees, Government Colleges, Professional	45,000	35,000	35,000	41,090
Fees, Schools, General	3,30,000	3,25,000	3,32,000	3,25,333
Fees, Schools, Special	20,000	20,000	18,000	19,528
Contributions	15,000	16,000	20,000	17,325
Income from Endowments	5,000	5,000	5,000	3,750
Miscellaneous	25,000	40,000	20,000	24,069
Total Provincial	6,10,000	6,00,000	5,70,000	5,75,686
Local.				
Fees, Schools, General	24,000	24,000	22,000	23,290
" Special	...	...	...	160
Contributions	7,000	7,000	6,000	7,285
Income from Endowment	...	...	500	...
Miscellaneous	4,000	4,000	5,500	2,357
Total Local	35,000	35,000	34,000	33,092
TOTAL	6,45,000	6,35,000	6,04,000	6,08,778

XX.—MEDICAL.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Provincial.				
Medical School and College Fees	27,000	27,000	26,000	26,629
Hospital Receipts	65,000	65,000	65,000	59,149
Lunatic Asylum Receipts	24,000	24,000	25,000	23,151
Contributions	30,000	30,000	30,000	30,000
Miscellaneous	4,000	4,000	4,000	3,883
Total Provincial	1,50,000	1,50,000	1,50,000	1,42,812
Local.				
Hospital Receipts	...	...	1,000	...
Income from Endowments	...	...	500	...
Contributions	9,000	8,500	11,000	6,478
Miscellaneous	...	500	2,500	257
Total Local	9,000	9,000	15,000	6,735
TOTAL	1,59,000	1,59,000	1,65,000	1,49,547

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Botanical and other Public Garden Receipts—				
Botanical Garden Receipts	2,000	2,000	2,000	1,792
Birch Hill Park at Darjeeling	2,000	2,000	2,000	1,539
Total Botanical, &c., Receipts	4,000	4,000	4,000	3,331
Chinchona Plantations	1,07,000	1,11,000	1,11,000	1,18,812
Receipts on account of Experimental Cultivation	2,000	4,000	1,000	1,656
Receipts on account of Public Exhibitions and Fairs	...	...	1,000	...
Emigration Fees	32,000	50,000	35,000	44,318
Examination Fees	1,000	1,000	1,000	1,270
Miscellaneous	1,000	2,000	1,000	8,007
Total Provincial	1,47,000	1,72,000	1,54,000	1,77,394
Local.				
Receipts on Account of Public Exhibitions and Fairs	...	...	...	1,425
Inland Labour Transport Fees	18,000	18,000	28,000	13,256
				14,681
TOTAL	1,65,000	1,90,000	1,82,000	1,92,075

XXII.—RECEIPTS IN AID OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Subscriptions to the Military Orphan Fund	25,000	23,000	25,000	26,843
Subscriptions under the Indian Civil Service Family Pension Regulations	12,000	11,000	11,000	9,962
Subscriptions to the Bengal Civil Fund	1,43,000	1,45,000	1,45,000	1,45,030
Total Imperial	1,80,000	1,79,000	1,81,000	1,81,835
Provincial.				
Family Subscriptions of Native Members of the Covenanted Civil Service	1,000	1,000	1,000	996
Contributions for Pensions and Gratuities	70,000	1,16,000	67,000	1,25,489
Miscellaneous	...	...	...	22
Total Provincial	71,000	1,17,000	68,000	1,26,507
TOTAL	2,51,000	2,96,000	2,49,000	3,08,342

XXIII.—STATIONERY AND PRINTING.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts—				
Sale of Stationery to State Railways	48,000	41,000	45,000	55,632
Carried over	48,000	41,000	45,000	55,632

XXIII.—STATIONERY AND PRINTING—*continued.*

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Brought forward -	48,000	41,000	45,000	55,632
Provincial.				
Stationery Receipts - - - -	29,000	30,000	25,000	26,857
Sale of Gazettes and other Publications—				
Gazettes - - - -	18,000	18,000	18,000	21,594
Indian Law Reports - - -	35,000	35,000	35,000	34,690
Other Publications - - - -	29,000	29,000	29,000	28,894
Total Sale of Gazettes,&c. -	82,000	82,000	82,000	85,178
Other Press Receipts - - - -	25,000	29,00	29,000	1,82,112
Total Provincial -	1,36,000	1,41,000	1,36,000	2,94,147
TOTAL -	1,84,000	1,82,000	1,81,000	3,49,779

XXV.—MISCELLANEOUS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Premium on Bills - - - - -	50,000	52,000	45,000	43,264
Unclaimed Bills of Exchange of more than three years' standing - - - - -	1,000	...	...	751
Recovery of Insurance and other charges on English Stores—				
Three per cent. chargeable on Stores for Provincial and Local Funds, &c. - -	1,00,000	1,05,000	1,05,000	1,03,163
Extraordinary Items - - - -	...	...	...	62,624
Total Imperial -	1,51,000	1,57,000	1,50,000	2,09,802
Provincial.				
Unclaimed Deposits - - - -	3,65,000	4,90,000	3,80,000	3,36,844
Treasure Trove - - - - -	...	...	...	422
Sale-proceeds of Durbar Presents - -	15,000	...	18,000	16,080
Sale of Old Stores and Materials - -	31,000	39,000	29,000	31,414
Sale of Land and Houses, &c. - - -	3,000	2,000	2,000	5,286
Fees for Government Audits - - -	70,000	64,000	62,000	23,269
Rents - - - - - -	21,000	20,000	20,000	19,396
Miscellaneous Fees, Fines, and Forfeitures -	1,23,000	1,12,000	1,55,000	1,28,511
Miscellaneous - - - - -	1,36,000	1,36,000	1,21,000	2,09,026
Total Provincial -	7,64,000	8,63,000	7,97,000	7,70,248
Local.				
Sale of Old Stores and Materials - -	...	...	...	4,354
Rents - - - - - -	16,000	16,000	9,000	15,472
Miscellaneous Fees, Fines, and Forfeitures -	85,000	85,000	83,000	85,358
Miscellaneous - - - - -	89,000	89,000	1,32,000	84,717
Total Local -	1,90,000	1,90,000	2,24,000	1,89,901
TOTAL .	11,05,000	12,10,000	11,71,000	11,60,951

Details.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Fees for Government Audits—	Rs.	Rs.	Rs.	Rs.
Commission on purchase and sale of Government Securities - - - - -	...		...	105
Recoveries for Audit of Municipal Accounts, &c.-	44,000	64,000	40,000	23,164
Recoveries for Audit of Incorporated Local Funds	26,000		22,000	...
Total Fees for Government Audits -	70,000	64,000	62,000	23,269
Rents.				
Rents, Provincial—				
Staging Bungalows (P. W. Fund) - -	8,000	8,000	8,000	7,862
Circuit House - - - - -	5,000	5,000	5,000	5,509
Other Rents - Rent of Government Buildings not belonging to P. W. Department -	2,000	2,000	...	1,397
Other Rents - Ditto of Lands ditto ditto -	6,000	5,000	7,000	4,304
Other Rents - Other Rents - - -	...	...	...	324
Total Rents, Provincial -	21,000	20,000	20,000	19,396
Rents, Local—				
Serais and Staging Bungalows (District Road Fund) - - - - -	10,000	16,000	4,000	9,938
Ditto ditto (District Road Account)	...		1,000	...
Ditto ditto (District Fund) -	6,000		4,000	5,534
Total Rents, Local -	16,000	16,000	9,000	15,472
Total Rents -	37,000	36,000	29,000	34,868

XXV.—MISCELLANEOUS—*continued.*

DETAILS—*contd.*	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous Fees, Fines, and Forfeitures.				
MISCELLANEOUS FEES, FINES, AND FORFEITURES, PROVL.				
Marriage Fees - - - -	100	100	100	112
Fees for Registering Copyrights - -	200	100	100	216
Fees for survey of Tea Lands - - -	7,000	8,800	20,800	6,799
Partition Fees - - - -	1,15,000	1,01,000	1,32,000	1,21,125
Other Items - - - -	700	2,000	2,000	259
TOTAL MISCELLANEOUS FEES, &c., PROVINCIAL -	1,23,000	1,12,000	1,55,000	1,28,511
MISCELLANEOUS FEES, FINES, AND FORFEITURES, LOCAL	85,000	85,000	83,000	85,358
Total Miscellaneous Fees, &c. -	2,08,000	1,97,000	2,38,000	2,13,869
Miscellaneous.				
MISCELLANEOUS, PROVINCIAL—				
Fees and Fines of Revenue Courts - -	16,000	25,000	19,000	16,349
Cash Recoveries of service payments in previous years - - - - -	12,000	6,000	6,000	18,630
Recoveries of Law Charges other than those in Pauper Suits - - - -	13,000	15,000	10,000	14,402
Recoveries from Local Funds towards cost of Controlling and Account Offices - -	80,000	75,000	70,000	84,765
Receipts of the Steamer "*Chaffinch*" in Chittagong - - - -	2,000	2,000	2,000	1,650
Value of Mathematical Stores returned -	1,000	1,000	1,000	1,190
Sundry Receipts—Circuit House - -	500	500	500	453
" Encamping ground grazing -	500	500	500	256
Miscellaneous receipts on account of Public Works Cess under Act IX of 1880 (B.C.) -	500	500	1,500	305
Sale-proceeds of trees on Tea Lands - -	500	500	500	184
Other Items - - - -	10,000	10,000	10,000	9,769
Sale of Elephants - - -	...	...		61,073
TOTAL MISCELLANEOUS, PROVINCIAL -	1,36,000	1,36,000	1,21,000	2,09,026
MISCELLANEOUS, LOCAL—				
Sundry Receipts (District Road Fund) -	100	10,000	10,000	67
" (District Road Account) -	7,900	6,000	3,000	7,931
" (District Fund) - -	81,000	73,000	1,19,000	76,719
TOTAL MISCELLANEOUS, LOCAL -	89,000	89,000	1,32,000	84,717
Total Miscellaneous -	2,25,000	2,25,000	2,53,000	2,93,743

XXX.—IRRIGATION—MINOR WORKS AND NAVIGATION.

PROVINCIAL.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
In Charge of Civil Officers—	Rs.	Rs.	Rs.	Rs.
Recoveries on account of Zemindari Embankments under the Contract system - -	1,03,000	1,08,000	1,03,000	93,637
LOCAL.				
District Fund - - - -	13,000	13,000	3,000	10,227
TOTAL -	1,16,000	1,21,000	1,06,000	1,03,864

XXXII.—CIVIL WORKS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
In Charge of Civil Officers—				
Tolls on Ferries - - - -	2,23,000	2,50,000	2,26,000	2,61,582
Cemetery Receipts - - -	2,500		2,000	2,446
Miscellaneous - - - -	500		1 000	423
Total in Charge of Civil Officers, Provincial	2,26,000	2,50,000	2,29,000	2,64,451
LOCAL.				
In Charge of Civil Officers—				
Ferry Receipts - - -				
Road Tolls - - - -	3,90,000	3,90,000	3,66,000	3,73,539
Canal Tolls - - - -				
Total in Charge of Civil Officers, Local -	3 90,000	3,90,000	3,66,000	3,73,539
TOTAL. -	6,16,000	6,40,000	5,95,000	6,37,990

CIVIL BUDGET ESTIMATE

OF

EXPENDITURE

FOR THE YEAR

1892-93.

I.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Revenue Refunds - - - -	4,93,000	5,58,000	4,50,000	4,87,131
Drawbacks - - - - -	1,000	1,000	1,000	1,635
Total Imperial -	4,94,000	5,59,000	4,51,000	4,88,766
Provincial.				
Revenue Refunds - - - -	1,50,000	1,69,000	1,49,000	1,48,135
Local.				
Revenue Refunds - - - -	2,000	2,000	5,000	265
TOTAL -	6,46,000	7,30,000	6,05,000	6,37,166

Details.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Revenue Refunds, Imperial.				
Imperial Heads.	Rs.	Rs.	Rs.	Rs.
Opium - - - - -	1,000	1,000	1,000	8
Salt - - - - -	2,25,000	2,25,000	2,25,000	2,09,385
Customs - - - - -	1,60,000	1,70,000	1,24,000	1,73,019
Total Imperial Heads -	3,86,000	3,96,000	3,50,000	3,82,412
Divided Heads, Imperial Share.				
Land Revenue - - - -	37,500	1,03,000	34,000	40,241
Stamps - - - - -	32,000	33,000	31,000	33,185
Excise - - - - -	15,000	5,000	14,000	5,413
Assessed Taxes - - - -	20,000	19,000	19,500	24,531
Forest - - - - -	500	500	250	336
Registration - - - -	2,000	1,500	1,250	1,013
Total Divided Heads, Imperial Share -	1,07,000	1,62,000	1,00,000	1,04,719
Total Revenue Refunds, Imperial -	4,93,000	5,58,000	4,50,000	4,87,131
Revenue Refunds, Provincial.				
Provincial Heads.				
Provincial Rates - - - -	13,000		18,500	7,306
Customs (other than Export and Import Duty) -	...		500	137
Salt, (other than Customs and Excise Duty) -	...		...	...
Total Provincial Heads -	13,000	11,000	19,000	7,443
Divided Heads, Provincial Share.				
Land Revenue - - - -	12,500	35,000	11,000	13,414
Stamps - - - - -	97,000	1,00,000	93,000	99,504
Excise - - - - -	5,000	2,000	5,000	1,804
Assessed Taxes - - - -	20,000	19,000	19,500	24,531
Forest - - - - -	500	500	250	336
Registration - - - -	2,000	1,500	1,250	1,013
Total Divided Heads, Provincial Share -	1,37,000	1,58,000	1,30,000	1,40,692
Total Revenue Refunds, Provincial -	1,50,000	1,69,000	1,49,000	1,48,135

2.—ASSIGNMENTS AND COMPENSATIONS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Pensions in lieu of resumed lands	11,000	16,000	11,000	15,587
Compensations	64,000	60,000	71,000	55,470
Miscellaneous	50,000	51,000	50,000	51,432
Total Imperial	1,25,000	1,27,000	1,32,000	1,22,489
Provincial.				
Malikana	1,60,000	1,63,000	1,55,000	1,63,447
TOTAL	2,85,000	2,90,000	2,87,000	2,85,936

Details.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.				
Compensations.				
Sayer.	Rs.	Rs.	Rs.	Rs.
Compensation to Kissen Persaud Surma, *alias* Raja Baboo, on account of Jower Naraingunge in the name of Luckeenarain Thakoor	7,000		7,000	182
Compensations not exceeding Rs. 5,000 per annum	32,000		39,000	30,288
Total Sayer	39,000	35,000	46,000	30,470
Salt.				
Convention between the Board of Customs, Salt and Opium, and the Administrator of Chandernagore, dated 5th July 1839	20,000	20,000	20,000	20,000
Opium.				
Compensation payable under Convention with the French Government, dated 16th July 1884	5,000	5,000	5,000	5,000
Total Compensations	64,000	60,000	71,000	55,470
Miscellaneous—				
Compensation to Bhutan Government for resumption of Doars in Assam	50,000	50,000	50,000	50,000
Miscellaneous	...	1,000	...	1,432
Total Miscellaneous	50,000	51,000	50,000	51,432

3.—LAND REVENUE.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial	Rs.	Rs.	Rs.	Rs.
Survey and Settlement	10,51,000	...	...	...
Provincial.				
Charges of District Administration	29,14,000	28,63,000	29,08,900	28,48,847
Management of Government Estates	3,70,000	3,00,000	3,00,000	2,85,358
Survey and Settlement	...	7,09,000	6,22,000	4,16,676
Land Records and Agriculture	79,000	78,000	77,100	80,082
	33,63,000			
TOTAL	44,14,000	39,50,000	39,08,000	36,30,963

Details.

Numbers. 1891-92.	Numbers. 1892-93.	Charges of District Administration.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		General Establishments.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Collectors and Magistrates—				
15	14	1st Grade (2,250)*	3,62,880	8,16,000	3,88,800	8,07,412
15	16	2nd „ (1,800)*	3,31,776		3,11,040	
7	7	3rd „ (1,500)*	1,20,960		1,20,960	
		Joint Magistrates and Deputy Collectors—				
23	23	1st Grade (900)*	2,38,464	1,80,000	2,38,464	1,82,527
11	11	2nd „ (700)*	88,704		88,704	
		Carried over	11,42,784	9,96,000	11,47,968	9,89,939

3.—LAND REVENUE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Charges of District Administration—*contd.*	Rs.	Rs.	Rs.	Rs.
		GENERAL ESTABLISHMENTS—*contd.*				
		Salaries—Brought forward	11,42,784	9,96,000	11,47,968	9,89,939
		Assistant Magistrates and Collectors—				
35	34	1st Class (450 to 500)[4]	1,90,080	1,00,000	1,95,264	93,224
8	9	2nd „ (400)[4]	41,472		36,864	
12	13	Statutory Civilians (500; 400, 10—320, 200)	51,600	50,000	46,560	72,072
		Deputy Commissioners—				
2	2	1st Grade (1,833-5-4)[4]	44,000	1,60,000	44,000	1,71,569
3	3	2nd „ (1,666-10-8)[4]	58,400		58,400	
3	3	3rd „ (1,333-5-4)[4]	46,720		46,720	
		Assistant Commissioners—				
3	3	1st Grade (800)	28,800	17,000	28,800	16,851
2	—	2nd „ (700)	...	...	16,800	
1	—	3rd „ (500)	...	...	6,000	
		Deputy Collectors and Deputy Magistrates (Uncovenanted)—				
7	7	1st Grade (800)	67,200	11,35,000	67,200	11,58,529
9	9	2nd „ (700)	75,600		75,600	
19	19	3rd „ (600)	1,36,800		1,36,800	
38	39	4th „ (500)	2,34,000		2,28,000	
64	64	5th „ (400)	3,07,200		3,07,200	
58	58	6th „ (300)	2,08,800		2,08,800	
37	37	7th „ (250)	1,11,000		1,11,000	
1	1	Sub-Assistant Commissioner (Singbhoom)	2,400	2,000	2,400	2,400
		Local Allowances (2 at 100 and 1 at 75)	5,700		3,300	...
			27,52,556		27,67,676	
		Deduct—Probable Savings	2,02,556		2,67,676	
		Total Salaries	25,50,000	24,60,000	25,00,000	25,04,584
		Deduct—Moiety transferred to "19 A.—Law and Justice—Courts of Law, Criminal Courts" (page 53)	12,75,000	12,30,000	12,50,000	12,52,292
		Total Salaries—Land Revenue Share	12,75,000	12,30,000	12,50,000	12,52,292
		Establishment.				
		Chief Office Establishment—				
1,186	1,194	Clerks (200 and over) / „ (less than 200)	5,63,489	5,58,000	5,60,794	5,56,341
501	506	Peons, Duftrids and Servants	33,630	37,000	33,570	37,722
		Deputy Collectors' and Deputy Magistrates' Establishment—				
1,047	1,063	Clerks (less than 200)	3,47,042	3,80,000	3,41,458	3,21,376
589	600	Peons, Duftries and Servants	38,376		37,692	35,649
		Establishment not divisible	240		240	...
22	22	Boat Establishment	945		1,320	
		Temporary Establishment	6,987	8,000	6,189	7,255
			9,90,709	9,83,000	9,81,263	9,58,343
		Deduct—Probable Savings	25,000			
		Deduct—Moiety of Establishment charges of Deputy Magistrates transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (page 53)	9,65,709 / 1,92,709	1,90,000	1,89,575	1,78,512
		Total Establishment—Land Revenue Share	7,73,000	7,93,000	7,91,688	7,79,831
		Allowances.				
		Travelling Allowance of Officers	1,23,000	1,12,000	1,18,000	1,20,664
		Ditto of Establishment	20,500	16,000	15,000	17,319
		House Allowance	7,000	8,000	7,000	7,506
		Local Allowance	500	1,000	432	...
		Deduct—Moiety of Travelling and House Allowances of Officers transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts" (page 53)	1,51,000 / 65,000	1,37,000 / 60,000	1,40,432 / 62,500	1,45,[illegible] / 64,085
		Total Allowances	86,000	77,000	77,932	81,404
		Carried over	21,34,000	21,00,000	21,19,620	21,13,527

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Charges of District Administration—*contd.*	Rs.	Rs.	Rs.	Rs.
General Establishments—Brought forward	21,34,000	21,00,000	21,19,620	21,13,527
Supplies and Services.				
Compensation for lands taken for public purposes	3,000	7,000	4,000	1,611
Purchase and Keep of Elephants	...	3,000	5,000	614
Value of Mathematical Stores	...			
Do. Mint Stores	200	10,000	3,500	2,837
Process-serving Charges	7,000	...	9,000	7,635
Diet and Travelling	400			
Purchase of Tents	17,206	15,000	34,219	12,099
Petty Construction and Repairs	...	12,000	...	12,905
Charges for Conducting Law-suits	...	14,000	...	14,623
Charges for Remittance of Treasure	...	6,000	...	6,162
Feed and keep of Elephants	8,000	...	...	...
Total Supplies and Services	35,806	67,000	55,719	58,486
Contingencies.				
Remuneration to Copyists	42,804	46,000	38,954	44,550
Section-writing	...	...	100	70
Purchase of Books and Publications	300	1,000	400	442
Rents, Rates, and Taxes	28,000	36,000	23,000	34,958
Hot and Cold Weather Charges		23,000		15,901
Tour Charges		9,000		8,926
Repair of Tents		2,000		2,154
Purchase of Furniture		...		...
Repair of Furniture	1,84,000	18,000	1,89,986	17,582
Postage Charges		36,000		35,654
Telegram Charges		5,000		5,152
Office Expenses and Miscellaneous		47,000		44,855
Regrant of Savings	11,090	...	...	...
Total Contingencies	2,66,194	2,23,000	2,52,440	2,10,244
Add—For rounding			331	
Total General Establishments—*Land Revenue Share*	24,36,000	23,90,000	2,52,771 24,28,110	23,82,257
Sub-Divisional Establishments.				
Salaries.				
Sub-Deputy Magistrates and Collectors (16—200, 23—175, 26—150, 17—100) (Numbers: 1891-92: 77; 1892-93: 77)	1,47,900	1,40,000	1,47,900	1,44,362
Establishment.				
Kanungoes				
Surveyors (Numbers: 1891-92: 71; 1892-93: 71)	49,200	46,000	48,000	47,121
Chainmen and Measurers				
Clerks and Servants (Numbers: 1891-92: 176; 1892-93: 176)	24,420	14,000	24,420	14,117 144
Total Establishment	73,620	60,000	72,420	61,382
	2,21,520	2,00,000	2,20,320	2,05,744
Deduct—Probable Savings	6,900			
Deduct—Moiety of Salaries and Establishment transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts," (page 54)	2,14,620 1,07,310	1,00,000	1,10,160	1,02,872
	1,07,310	1,00,000	1,10,160	1,02,872
Allowances.				
Travelling Allowance of Officers	7,500	8,000	7,500	7,516
Ditto of Establishment	3,500	3,000	3,500	3,400
Total Allowances	11,000	11,000	11,000	10,916
Total Sub-Divisional Establishment—*Land Revenue Share*	1,18,310	1,11,000	1,21,160	1,13,788
Partition Establishment.				
Salaries.				
Deputy Collectors (Numbers: 1891-92; 1892-93.)	23,280	20,000	21,768	17,813
Establishment.				
Clerks	11,670	...	17,000	20,034
Servants	1,558	...	2,000	2,076
Measuring Establishment	51,940	...	45,000	50,237
Total Establishment	65,168	72,000	64,000	72,347
Allowances.				
Travelling Allowance of Officers	3,558	...	3,000	3,133
Ditto of Establishment	2,826	...	1,000	
Total Allowances	6,384	3,000	4,000	3,133
Contingencies.				
Office Expenses and Miscellaneous	5,168	15,000	14,992	15,257
Total Partition Establishment	1,00,000	1,10,000	1,04,760	1,08,550
Carried over	26,54,310	26,11,000	26,54,030	26,04,595

3.—LAND REVENUE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Charges of District Administration—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	26,54,310	26,11,000	26,54,030	26,04,595
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
131	135	Nazirs - - -	45,358	46,000	44,926	45,854
1,307	1,324	Peons - - - -	1,00,884	1,00,000	99,296	97,965
		Extra Peons - - -	43,758	45,000	44,992	43,408
		Additional Establishment for Chittagong	...	...	1,596	...
		Total Establishment -	1,90,000	1,91,000	1,90,810	1,87,227
		Allowances.				
		Travelling Charges - - -	2,000	2,000	1,700	1,748
		TOTAL PROCESS-SERVING ESTABLISHMENT -	1,92,000	1,93,000	1,92,510	1,88,975
		RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT—				
		Establishment - - - -				14,666
		Contingencies - - - -				4,070
		TOTAL RECORD-ROOM ESTABT. -	15,600	19,000	15,600	18,736
		SURVEY OF WASTE LAND.				
		Salaries.				
1	1	Sub-Deputy Collector (150) -	1,800	2,000	1,800	1,800
		Establishment.				
5	3	Clerks - - - -	1,440	2,000	2,940	1,440
6	4	Servants - - -	384	1,000	552	163
		Field Establishment - -	3,815	4,000	9,833	7,236
		Establishment for writing Jummabundee papers - - -	...	...	1,624	...
		Total Establishment -	5,639	7,000	14,949	8,839
		Allowances.				
		Travelling Allowances of Officers - -	630		630	281
		Ditto of Establishment -	250		300	7
		Total Allowances -	880	1,000	930	288
		Contingencies.				
		Postage Charges - - -	15		15	10
		Office Expenses and Miscellaneous - -	1,666		2,986	810
		Total Contingencies -	1,681	3,000	3,001	820
		TOTAL SURVEY OF WASTE LAND -	10,000	13,000	20,680	11,747
		WARDS' ESTATES ESTABLISHMENT.				
		Establishment.				
61	55	Clerks - - - -	21,164	23,000	23,032	22,457
12	11	Servants - - -	780	1,000	816	847
		Total Establishment -	21,944	24,000	23,848	23,304
		Allowances.				
		Travelling Allowances - -	100	1,000	100	20
		Contingencies.				
		Telegram Charges - - -	...		...	7
		Postage Charges - - -	899		950	783
		Office Expenses and Miscellaneous - -	1,147		1,182	680
		Total Contingencies -	2,046	2,000	2,132	1,470
		TOTAL WARDS' ESTATES ESTABLISHMENT -	24,090	27,000	26,080	24,794
		LUSHAI ADMINISTRATION.				
		1 Superintendent (including Local Allowance) -	11,400			
		1 Head Clerk - - -	720			
			12,120			
		Contingencies - - - -	300			
		20 Postal Runners - - - -	3,168			
		Rations for 21 followers - - -	1,764			
			4,932			
			17,352			
		Add— For rounding -	648			
		TOTAL -	18,000			
		Total Charges of District Administration - - -	**29,14,000**	**28,63,000**	**29,08,900**	**28,48,847**
		Management of Government Estates.				
		COLLECTION OF REVENUE.				
		Salaries.				
		Deputy and Sub-Deputy Collectors - -	18,180	15,000	17,280	9,539
		Establishment.				
		Tehsildars and Mohurirs - - -	85 394		83,968	25,937
		Clerks - - - -	19,284		19,428	66,965
		Servants - - - -	37,479		36,921	31,081
		Temporary Establishment - - -	19,326		17,502	36,540
		Total Establishment -	1,61,483	1,60,000	1,57,819	1,60,523
		Carried over -	1,79,663	1,75,000	1,75,099	1,70,062

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Management of Government Estates—*contd.*				
COLLECTION OF REVENUE—Brought forward -	1,79,663	1,75,000	1,75,099	1,70,062
Allowances.				
Commission on Collection of Rents - -	35,000		16,945	35,369
Travelling Allowances - - -	10,000		13,008	9,198
Total Allowances -	45,000	30,000	29,953	44,567
Contingencies.				
Office and Ground Rent - - -	7,000		1,626	9,279
Postage Charges - - -	1,337		2,026	2,924
Telegram Charges - - -	...		...	17
Contingencies - - - -	17,000		17,017	26,724
Total Contingencies -	25,337	25,000	20,669	38,944
ROAD AND PUBLIC WORKS CESSES (NET) PAYABLE BY GOVERNMENT AS HOLDERS - -	...		16,093	
TOTAL COLLECTION OF REVENUE -	2,50,000	2,30,000	2,41,814	2,53,573
OUTLAY ON IMPROVEMENTS.				
Petty Construction and Repairs - -	15,000		14,850	9,783
Miscellaneous Public Improvements - -	1,05,000		43,336	22,002
TOTAL OUTLAY ON IMPROVEMENTS -	1,20,000	70,000	58,186	31,785
Total Management of Government Estates	3,70,000	3,00,000	3,00,000	2,85,358
Survey and Settlement.(a)				
Numbers 1891-92. / 1892-93.				
SURVEY AND SETTLEMENT PARTIES.				
DEMARKATION SURVEY.				
Salaries.				
Assistant Superintendent or Deputy Collector - - -				500
Establishment.				
Clerks - - - -				445
Servants, Guards, Measurers and others -				...
Field Establishment - -				...
Temporary Establishment - -				5
Survey of Ghatwali land - -				...
Demarkation work in Muzafferpore -				...
Total Establishment -				450
Allowances.				
Travelling Allowances - - -				...
Supplies and Services.				
Boundary Pillars - - -				
Mathematical Stores - - -				355
Purchase of Tent - - -				...
Petty Construction and Repairs - -				...
Cost of Cadastral Maps - - -				...
Total Supplies and Services -				193
				548
Contingencies.				
Tour Charges - - - -				...
Purchase and Repair of Furniture - -				...
Postage Charges - - - -				...
Office Expenses and Miscellaneous - -				7
Total Contingencies -				7
TOTAL DEMARKATION SURVEY -				1,505
Carried over -				1,505

(a) Details should be given in future Estimates.

3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Survey and Settlement—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -				1,505
LAND SETTLEMENT CHARGES.				
Salaries.				
Settlement Officer - - - -				22,702
Deputy Collectors - - - -				4,104
Sub-Deputy Collectors - - -				3,950
Total Salaries -				30,756
Establishment.				
Establishment under Settlement Officer—				
Clerks (less than 200) - - -				} 341
Servants - - - -				
Establishment under Deputy Collectors—				
Clerks (less than 200) - - -				3,015
Servants - - - -				399
Establishment under Sub-Deputy Collectors—				
Clerks (less than 200) - - -				1,596
Servants - - - -				208
Measuring Establishment - - -				13,300
Establishment for writing Jummabundee Papers -				3,919
Temporary Establishment - - -				4,805
Settlement Establishment at Jalpe lands - -				20
Total Establishment -				27,603
Allowances.				
Travelling Allowances of Officers - -				3,681
Ditto of Establishment - -				2,957
Total Allowances				6,638
Supplies and Services.				
Keep of Elephant - - - -				3,287
Value of Medical and other stores - -				87
Petty Construction and Repairs - -				822
Total Supplies and Services -				4,196
Contingencies.				
Rent, Rates, and Taxes - - -				627
Postage Charges - - - -				326
Office Expenses and Miscellaneous - -				11,847
Total Contingencies -				12,800
TOTAL LAND SETTLEMENT CHARGES -	50,000		1,69,900	81,993
SETTLEMENT OPERATIONS IN LARGER GOVERNMENT AND TEMPORARILY SETTLED ESTATES.				
JULPAIGURI DOOARS OPERATIONS.				
Salaries.				
Settlement Officers - -	6,000			
3 Assistant Settlement Officers (Sub-Deputies) - - -	3,600			
Total Salaries -	9,600			
Establishment.				
7 Clerks - - - -	} 2,700			
1 Hospital Assistant - -				
15 Servants - - -	1,128			
Temporary and variable Establishments-	16,980			
Total Establishment -	20,808			
Allowances.				
Travelling Allowances of Officers - -	3,930			
Ditto of Establishments -	1,600			
Total Allowances -	5,530			
Supplies and Services.				
Feed and Keep of Elephants - -	2,400			
Value of Medical and other Stores -	150			
Construction and Repair of Office Bungalows -	250			
Total Supplies and Services -	2,800			
Carried over -	38,738			
	50,000		1,69,900	83,498

Numbers. 1891-92.	Numbers. 1892-93.
	3
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3.—LAND REVENUE—*continued.*

Details.	Budget Estimate, 1892-83.	Revised Estimate, 1891-92.	Budget Estimate 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Survey and Settlement—*contd.*	50,000		1,69,900	83,498
SETTLEMENT OPERATIONS IN LARGER GOVERNMENT AND TEMPORARILY SETTLED ESTATES—*contd.*				
JULPAIGURI DOOARS OPERATIONS—*contd.*				
Brought forward	38,738			
Contingencies.				
Municipal Rates and Cesses - -	120			
Tour Charges - - - -	800			
Postage Charges - - - -	120			
Telegram Charges - - -	60			
Purchase and Repair of Tents - -	200			
Office Expenses and Miscellaneous - -	962			
Total Contingencies -	2,262			
TOTAL JULPAIGURI DOOARS OPERATIONS -	41,000			
ORISSA OPERATIONS.				
Salaries.				
Numbers. 1891-92. 1892-93.				
Settlement Officer - - -	16,800			
12 Assistant Settlement Officers - -	65,552			
18 Sub-Deputy Collectors - -	13,675			
Total Salaries -	96,027			
Establishment.				
Numbers. 1891-92. 1892-93.				
127 Clerks, Peshkars and Mohurirs -	21,535			
163 Servants - - -	5,844			
44 Kanungos - - -	8,520			
Variable Establishment - -	19,450			
Total Establishment -	55,349			
Allowances.				
Travelling Allowances of Officers - -	19,900			
Ditto of Establishments -	4,758			
Total Allowances -	24,658			
Supplies and Services.				
Boat for the Settlement Officer - -	2,000			
Petty Construction and Repairs - -	2,000			
Total Supplies and Services -	4,000			
Contingencies.				
Rents, Rates, and Taxes - - -	2,760			
Tour Charges - - - -	509			
Postage and Telegram Charges - -	1,625			
Office Expenses and Miscellaneous - -	6,951			
Unforeseen Charges - - -	3,121			
Total Contingencies -	14,966			
TOTAL ORISSA OPERATIONS -	1,95,000			
CHITTAGONG OPERATIONS.				
Salaries.				
Numbers. 1891-92. 1892-93.				
Settlement Officers -	22,200			
Mr. C. G. H. Allen's pay for 9 months	9,000			
14 Assistant Settlement Officers -	25,500			
Total Salaries -	56,700			
Carried over - {	56,700			
	50,000		1,69,900	83,498

3.—LAND REVENUE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Survey and Settlement—*contd.*	50,000		1,69,900	83,498
		SETTLEMENT OPERATIONS IN LARGER GOVERNMENT AND TEMPORARILY SETTLED ESTATES—*contd.*				
		CHITTAGONG OPERATIONS—*contd.*				
		Brought forward -	56,700			
		Establishment.				
	59	Clerks and Mohurirs - -	16,000			
	64	Servants- - - -	5,436			
		Temporary and variable Establishment -	60,629			
		Total Establishment -	82,065			
		Allowances.				
		Travelling Allowances of Officers - -	14,800			
		Ditto. of Establishment -	10,700			
		Total Allowances -	25,500			
		Supplies and Services.				
		Petty Construction and Repairs - -	4,625			
		Contingencies.				
		Rents, Rates, and Taxes - - -	250			
		Office Expenses and Miscellaneous - -	9,860			
		Total Contingencies -	10,110			
		TOTAL CHITTAGONG OPERATIONS -	1,79,000			
		ANGUL OPERATIONS.				
		Temporary and variable Establishments for making fair copies and completing the Records -	5,000			
		BEHAR OPERATIONS - - - -	15,000			
		TOTAL JULPAIGURI DOOARS OPERATIONS -	41,000			
		Do. ORISSA DO. -	1,95,000			
		Do. CHITTAGONG DO. -	1,79,000			
		Do. ANGUL DO. -	5,000			
		Do. BEHAR DO. -	15,000			
		TOTAL SETTLEMENT OPERATIONS IN LARGER GOVERNMENT AND TEMPORARILY SETTLED ESTATES -	4,35,000			
		TOTAL SURVEY AND SETTLEMENT PARTIES -	4,85,000	2,33,000	1,69,900	83,498
		PROFESSIONAL SURVEY PARTIES—				
		Charges of Survey Parties transferred from India Estimate - - - -	5,59,930	4,75,680	4,45,650	3,33,144
		COST OF CADASTRAL MAPS TRANSFERRED FROM INDIA ESTIMATE - - - -	6,450	...	6,450	34
			10,51,380	7,08,680		
		Add or *Deduct*—For rounding .	*380*	*320*		
		Total Survey and Settlement -	10,51,000	7,09,000	6,22,000	4,16,676
		IMPERIAL	10,51,000	...	...	...
		PROVINCIAL	...	7,09,060	6,22,000	4,16,676
		Land Records and Agriculture.				
		LAND REGISTRATION.				
		Salaries.				
4	5	Special Sub-Deputy Collectors (1—200, 2—175, and 1—150) - -	9,600	9,000	8,400	9,376
		Establishment.				
27	26	Clerks - - - -	6,732	5,000	6,396	3,584
31	30	Servants - - -	2,136	2,000	2,208	1,565
		Temporary Establishment - -	7,532	10,000	8,795	11,602
		Total Establishment -	16,400	17,000	17,399	16,751
		Allowances.				
		Travelling Allowances - - -	200	...	200	191
		Contingencies.				
		Postage Charges - - - -	75	...	45	47
		Office Expenses and Miscellaneous - -	725	1,000	956	528
		Total Contingencies -	800	1,000	1,001	575
		TOTAL LAND REGISTRATION -	27,000	27,000	27,000	26,893
		Carried over .	27,000	27,000	27,000	26,893

3.—LAND REVENUE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93	Land Records and Agriculture—*contd*	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Brought forward -	27,000	27,000	27,000	26,893
		AGRICULTURE.				
		Salaries.				
1	1	Director of Agriculture (2,250)[4] -	25,920	27,000	25,920	27,208
2	2	Officers under the Director - -	6,000	5,000	6,000	5,581
		Total Salaries -	31,920	32,000	31,920	32,789
		Establishment.				
1	1	Clerk (200 and over) -			2,640	7,140
8	8	Clerks (less than 200) - -			4,647	
9		Servants - - -			732	707
		Total Establishment -	9,696	9,000	8,019	7,847
		Allowances.				
		Deputation Allowances - - -	...	...	...	158
		Hill Journey Allowances - - -	6,884	7,000	7,000	259
		Travelling Allowances of Officers - -				7,326
		Ditto of Establishment -				...
		Total Allowances -	6,884	7,000	7,000	7,743
		Contingencies.				
		Hill Journey Charges - - -	...	...	...	28
		Books and Periodicals - - -	3,500	3,000	3,161	192
		Purchase and Repair of Furniture - -				...
		Postage Charges - - -				796
		Telegram Charges - - -				585
		Office Expenses and Miscellaneous - -				3,209
		Total Contingencies -	3,500	3,000	3,161	4,810
		TOTAL AGRICULTURE -	52,000	51,000	50,100	53,189
		Total Land Records and Agriculture -	79,000	78,000	77,100	80,082

4.—OPIUM.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
IMPERIAL.	Rs.	Rs.	Rs.	Rs.
Behar—Establishment of Agents and Sub-Deputy Agents - - - -	3,30,000	3,25,000	3,33,000	3,36,588
„ Payments to Cultivators and Manufacturing Charges - - -	1,00,31,000	82,51,000	1,01,27,000	91,67,702
„ Travelling and other Miscellaneous Charges - - - -	1,75,000	1,55,000	2,08,000	1,72,331
Benares—Establishment of Agents and Sub-Deputy Agents - - - -	5,60,000	5,60,000	5,51,000	5,59,910
„ Payments to Cultivators and Manufacturing Charges - - -	1,09,96,000	93,27,000	1,12,57,000	1,13,32,945
„ Travelling and other Miscellaneous Charges - - - -	1,74,000	1,64,000	1,90,000	1,68,977
Opium Miscellaneous Charges in Calcutta -	34,000	30,000	34,000	27,709
TOTAL -	2,23,00,000	1,88,12,000	2,27,00,000	2,17,66,162

DETAILS.

Numbers. 1891-92.	Numbers. 1892-93.	Behar—Establishment of Agents and Sub-Deputy Agents.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Agent (3,000)[4] - -	34,560		34,560	
1	1	Principal Assistant (1,200) - -	14,400		12,000	
			48,960		46,560	
		Sub-Deputy Agents—				
2	1	1st Grade (900) - -	10,800		21,600	
1	2	2nd „ (800) - -	19,200		9,600	
3	2	3rd „ (700) - -	16,800		25,200	
1	1	4th „ (600) - -	7,200		7,200	
4	5	5th „ (500) - -	30,000		24,000	
			84,000		87,600	
		Carried over -	1,32,960		1,34,160	

4.—OPIUM—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Behar—Establishment of Agents and Sub-Deputy Agents—*contd.*	Rs.	Rs.	Rs.	Rs.
		Salaries—Brought forward -	1,32,960		1,34,160	
		Assistants—				
4	2	2nd Grade (400) - -	9,600		19,200	
2	3	3rd „ (300) - -	10,800		7,200	
3	2	4th „ (250) - -	6,000		9,000	
1	3	5th „ (200) - -	7,200		2,400	
			33,600		37,800	
			1,66,560			
		Deduct—Probable Savings -	3,560			
		Total Salaries -	1,63,000	1,63,000	1,71,960	1,63,401
		Establishment.				
		Sudder—				
5	5	Clerks (200 and over) - -	22,800	45,000	22,800	44,911
37	37	„ (less than 200) - -	23,412		24,156	
169	178	Servants - - -	11,508	10,000	10,704	10,785
		Total Sudder Establishment -	57,720	55,000	57,660	55,696
		Mofussil—				
286	286	Clerks (less than 200) - -	48,564	45,000	48,564	45,834
854	843	Servants - - -	54,786	56,000	55,452	55,972
		Temporary Establishment - -	6,000	6,000	...	15,685
		Total Mofussil Establishment -	1,09,350	1,07,000	1,04,016	1,17,491
			1,67,070	1,62,000	1,61,676	
		Deduct—Probable Savings -	70		*636*	
		Total Establishment -	1,67,000		1,61,040	1,73,187
		Total Behar—Establishment of Agents, &c.	**3,30,000**	**3,25,000**	**3,33,000**	**3,36,588**
		Behar—Payments to Cultivators and Manufacturing Charges.				
		Payments for Cultivation of Opium - -	93,00,000	77,90,000	94,50,000	86,40,851
		„ for Leaves - - -	1,00,000	76,000	1,20,000	76,794
		„ for Trash - - - -	8,000	5,000	8,000	5,167
		„ for Timber Contract - -	2,98,000	1,90,000	1,50,000	1,91,315
		„ for Temporary Establishment - -	2,000	1,000	5,000	519
		Transit and Weighment Charges - -	30,000	30,000	40,000	30,770
		„ Temporary Establishment - -	8,000	8,000	10,000	8,568
		Freight - - - - -	1,10,000	50,000	1,32,000	1,13,122
		Manufacturing Charges, &c. - - -	45,000	38,000	75,000	38,915
		Temporary Establishment - - -	10,000	2,000	12,000	263
		Purchase of Opium - - - -	1,20,000	61,000	1,25,000	61,418
		Total Behar—Payments to Cultivators, &c.	**1,00,31,000**	**82,51,000**	**1,01,27,000**	**91,67,702**
		Behar—Travelling and other Miscellaneous Charges.				
		Allowances.				
		Travelling Allowances - - -	19,000	17,000	19,000	17,662
		Commission to Amlahs - - -	1,01,000	1,00,000	1,36,000	99,910
		Total Allowances -	1,20,000	1,17,000	1,55,000	1,17,572
		Supplies and Services.				
		Value of Medical Stores - - -	...	...	...	278
		Purchase of Tents - - - -	...	...	...	1,694
		Petty Construction and Repairs - -	12,000	3,000	12,000	3,498
		Rewards on Confiscation - - -	20,000	16,000	18,000	19,896
		Bonus or Rewards - - - -	3,000	2,000	3,000	2,265
		Total Supplies and Services -	35,000	21,000	33,000	27,631
		Contingencies.				
		Tour Charges - - - -	...		...	1,965
		Telegram Charges - - - -	...		...	250
		Rents, Rates, and Taxes - - -	5,000		...	4,817
		Postage Charges - - - -	2,000		2,000	1,47[illegible]
		Office Expenses and Miscellaneous - -	13,000		18,000	17,702
		Purchase and Repair of Furniture - -	...		...	485
		Repair of Tents - - - -	...		...	435
		Total Contingencies -	20,000	17,000	20,000	27,128
		Total Behar—Travelling and other Miscellaneous Charges - - -	**1,75,000**	**1,55,000**	**2,08,000**	**1,72,331**

4.—OPIUM—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Benares—Establishment of Agents and Sub-Deputy Agents.				
		Salaries.				
1	1	Agent - - (3,000)[4] - -	34,560	...	34,560	...
1	1	Principal Assistant (1,000) - -	12,000	...	14,400	...
		Sub-Deputy Agents—				
4	4	2nd Grade (800) - -	38,400	...	38,400	...
3	4	3rd „ (700) - -	33,600	...	25,200	...
5	4	4th „ (600) - -	28,800	...	36,000	...
4	4	5th „ (500) - -	24,000	...	24,000	...
		Assistants—				
7	7	2nd Grade (400) - -	33,600	...	33,600	...
9	10	3rd „ (300) - -	36,000	...	32,400	...
12	12	4th „ (250) - -	36,000	...	36,000	...
5	4	5th „ (200) - -	9,600	...	12,000	...
			2,86,560	...	2,86,560	...
		Deduct—Probable Savings -	*6,560*		*11,560*	...
		Total Salaries -	2,80,000	2,80,000	2,75,000	2,79,668
		Establishment.				
		Sudder—				
4	4	Clerks (200 and over) - -	18,600	48,000	18,120	48,098
44	44	„ (less than 200) - -	30,360		30,360	
209	209	Servants - - -	13,296	14,000	13,296	13,645
		Temporary Establishment - -	35,000	35,000	35,000	35,350
		Total Sudder Establishment -	97,256	97,000	96,776	97,093
		Mofussil—				
325	325	Clerks (less than 200) - -	98,448	96,000	98,448	96,913
1,378	1,378	Servants - - -	90,108	87,000	90,108	86,236
		Temporary Establishment -	...	...	...	...
		Total Mofussil Establishment -	1,88,556	1,83,000	1,88,556	1,83,149
			2,85,812	...	2,85,332	...
		Deduct—Probable Savings -	*5,812*	...	*9,332*	...
		Total Establishment -	2,80,000	2,80,000	2,76,000	2,80,242
		Total Benares—Establishment, &c. -	**5,60,000**	**5,60,000**	**5,51,000**	**5,59,910**
		Benares—Payments to Cultivators and Manufacturing Charges.				
		Payments for Cultivation of Opium - -	1,03,58,000	89,05,000	1,05,79,000	1,06,53,754
		„ for Leaves - - -	1,30,000	66,000	1,60,000	1,47,047
		„ for Trash - - -	18,000	27,000	18,000	17,635
		Transit and Weighment Charges - -	55,000	64,000	55,000	57,054
		„ Temporary Establishment - -	15,000	5,000	17,000	17,639
		Freight - - - - -	2,50,000	1,93,000	2,50,000	2,73,092
		Manufacturing Charges, &c. - - -	1,60,000	58,000	1,65,000	1,58,187
		Temporary Establishment - - -	10,000	9,000	13,000	8,537
		Total Benares—Payments to Cultivators, &c. - - - -	**1,09,96,000**	**93,27,000**	**1,12,57,000**	**1,13,32,945**
		Benares—Travelling and other Miscellaneous Charges.				
		Allowances.				
		Travelling Allowances -	60,000	60,000	60,000	60,482
		Commission to Amlahs - -	53,000	52,000	51,000	52,610
		Total Allowances -	1,13,000	1,12,000	1,11,000	1,13,092
		Supplies and Services.				
		Freight on Stores - - - -	...	...	...	18
		Bonus and Rewards - - - -	...	...	...	...
		Medical Stores - - - -	...	...	...	608
		Rewards on Confiscation - - -	7,000	5,000	8,000	5,581
		Petty Construction and Repairs - -	3,000	1,000	4,000	1,199
		Purchase of Tents - - - -	3,000	1,000	4,000	886
		Total Supplies and Services -	13,000	7,000	16,000	8,292
		Carried over -	1,26,000	1,19,000	1,27,000	1,21,384

4.—OPIUM—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Benares—Travelling and other Miscellaneous Charges—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	1,26,000	1,19,000	1,27,000	1,21,384
Contingencies.				
Books and Publications - - -	50		50	87
Rents, Rates and Taxes - - -	10,000		11,000	9,277
Hot and Cold Weather Charges - -	...		...	3,221
Tour Charges - - - -	...		...	6,734
Repairs to Tents - - - -	1,750		1,750	897
Purchase and Repair of Furniture - -	...		3,000	1,483
Postage Charges - - - -	6,000		6,000	5,840
Telegram Charges - - - -	...		2,000	1,208
Office Expenses - - - -	10,000		20,000	6,403
Miscellaneous - - - -	20,200		19,200	12,443
Total Contingencies -	48,000	45,000	63,000	47,593
Total Benares—Travelling and other Miscellaneous Charges - - -	**1,74,000**	**1,64,000**	**1,90,000**	**1,68,977**
Opium Miscellaneous Charges in Calcutta.				
Numbers. 1891-92. / 1892-93. — GODOWN ESTABLISHMENTS.				
Salaries.				
1 / 1 Intendant (500) - - -	6,480	6,000	6,480	6,000
Establishment.				
2 / 2 Clerks - - - -	1,200	1,200	1,200	1,200
22 / 22 Servants - - -	1,968	1,800	1,968	1,968
Temporary Establishment - -	...	...	...	30
Total Establishment -	3,168	3,000	3,168	3,198
Allowances.				
Commission to Auctioneers for Sale of Opium -	500	1,000	500	384
Supplies and Services.				
Charges for storing Opium - - -			6,500	183
Advertising Charges - - -			600	445
Freight - - - -			...	4,100
Fees for analysing opium - - -			...	56
Total Supplies and Services -	600	4,000	7,100	4,793
Contingencies.				
Postage Charges - - -	...		...	7
Rents, Rates and Taxes - - -	3,744		3,744	3,440
Telegram Charges - - -	...		...	1,229
Office Expenses and Miscellaneous - -	19,508		13,008	8,658
Total Contingencies -	23,252	16,000	16,752	13,334
Total Opium Miscellaneous Charges in Calcutta - - - - -	**3,400**	**30,000**	**34,000**	**27,709**

5.—SALT.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments, and Contingencies -	52,000	50,000	31,000	68,259
TOTAL -	52,000	50,000	31,000	68,259

DETAILS.

Numbers. 1891-92. / 1892-93.	Salaries, Establishments, and Contingencies.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Establishment.	Rs.	Rs.	Rs.	Rs.
2 / 2	Intendants - - -	1,320		1,320	1,320
4 / 4	Clerks - - - -	1,980		1,452	1,398
38 / 41	Servants - - -			3,288	4,137
	Temporary Establishment - -			...	432
	Patent Salt Weighing scales Estabt. -	5,700		...	...
1 / 1	Chinese carpenter (60) - -			720	...
3 / 3	Mistries 1 (40), 2 (25) - -			1,080	...
	Total Establishment -	9,000	7,000	7,860	7,287
	Supplies and Services.				
	Scales and Weights - - -	5,000		350	30,612
	Repair of patent Scales - - -			5,000	...
	Construction of Pontoons, &c., against line -			...	600
	Rewards to Informers - - -	4,500		3,150	4,626
	Charges for conducting Law Suits - -			...	...
	Miscellaneous - - - -	21,000			...
	Total Supplies and Services -	30,500	28,000	8,500	35,838
	Carried over -	39,500	35,000	16,360	43,125

5.—SALT—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Salaries, Establishments, and Contingencies.				
Brought forward -	39,500	35,000	16,360	43,125
Contingencies.				
Rents, Rates and Taxes - - -	12,500		12,523	14,318
Purchase and Repair of Furniture - -	...		...	12
Postage Charges - - - -	...		...	...
Miscellaneous - - - -	...		1,741	10,804
Total Contingencies -	12,500	15,000	14,264	25,134
Add—For rounding - - -			376	...
Total Salaries, &c. -	52,000	50,000	31,000	68,259

6.—STAMPS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	83,000	75,000	78,000	71,304
Charges for the Sale of General Stamps - -	91,000	90,000	93,000	86,927
Charges on Sale of Court-fees Stamps - -	1,10,000	1,09,000	1,10,000	1,02,703
Discount on Plain Paper - - -	13,000	12,000	12,000	12,328
Stamp Paper supplied from Central Stores -	2,71,000	1,72,000	2,54,000	2,12,020
TOTAL -	5,68,000	4,58,000	5,47,000	4,85,282
Imperial Share—One-fourth - -	1,42,000	1,14,000	1,36,000	1,21,321
Provincial Share—Three-fourths -	4,26,000	3,44,000	4,11,000	3,63,961

Details.

Numbers. 1891-92.	Numbers. 1892-93.	Superintendence.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Presidency Executive Establishment.				
		Salaries.				
1	1	Superintendent of Stamps and Stationery (1,400) - - -	16,800	12,000	14,400	12,471
1	1	Assistant Superintendent (500) -	6,000	6,000	6,000	5,280
		Total Salaries -	22,800	18,000	20,400	17,751
		Establishment.				
1	1	Store-keeper (560) - -	6,720	7,000	6,600	29,035
52	52	Clerks (below 200) - -	23,844	22,000	23,724	
27	27	Engineers, Mechanics and Laborers and Servants - - -	2,544	2,000	2,544	2,534
		Temporary Establishment - -				47
		Total Establishment -	33,108	31,000	32,868	31,616
		Allowances.				
		Travelling Allowances - - -	50	...	50	53
		Supplies and Services.				
		Landing, Freight and Packing Charges -	8,000	8,000	8,700	7,454
		One-third Freight on Europe Stores - -	500	2,000	500	633
		Charges for Europe Stores - - -				...
		Cost of Punching Machines - -	1,500		500	1,812
		Value of Mint Stores - - -	165		100	15
		Total Supplies and Services -	10,165	10,000	9,800	9,914
		Contingencies.				
		Postage Charges - - -	3,200	3,000	3,500	2,891
		Telegram Charges - - -	...	...	...	56
		Office Expenses and Miscellaneous -	1,500	2,000	2,382	1,624
		Total Contingencies -	4,700	5,000	5,882	4,571
		Total Presidency Executive Establishment -	70,823	64,000	69,000	63,905
		District Establishments.				
		Establishment.				
5	5	Clerks - - - - -	1,428		1,404	1,200
2	2	Establishment for the Sale of Stamps -	144		144	...
			1,572			
		Deduct—Probable Savings -	572			
		Total Establishment -	1,000	1,000	1,548	1,200
		Supplies and Services.				
		Purchase of Tents - - -				...
		Rewards to Informers - - -				1,698
		Contingencies.				
		Repair of Tents - - - -	11,000			...
		Do. of Furniture - - -				...
		Postage Charges - - - -				147
		Telegram do. - - -				6
		Office Expenses and Miscellaneous -				4,348
		Regrant of savings under Contract - -	177			...
		Total Supplies and Services and Contingencies -	11,177	10,000	7,452	6,199
		Total District Establishments -	12,177	11,000	9,000	7,399
		Total Superintendence -	83,000	75,000	78,000	71,304

6.—STAMPS—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Charges for the Sale of General Stamps.				
Discount on Sale of one-anna Stamps - -	9,000	8,000		
Do. do. Bills of Exchange or Hoondies -	4,000	3,000		
Do. do. other General Stamps- -	78,000	79,000		
Total Charges for the Sale of General Stamps	91,000	90,000	93,000	86,927
Charges on Sale of Court-fee Stamps.				
Discount on Sale of Adhesive Stamps - -	1,00,000	1,00,000	...	} 1,02,679
Do. do. Stamps for Copies - -	10,000	9,000	...	
Establishment for the Sale of Stamps - -	...	...	...	24
Total Charges on Sale of Court-fee Stamps	1,10,000	1,09,000	1,10,000	1,02,703

7.—EXCISE.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners' and Cantonment Magistrates' Establishments - -	6,82,000	6,62,000	6,81,000	6,51,890
IMPERIAL SHARE—THREE-FOURTHS -	5,12,000	4,97,000	5,11,000	4,88,917
PROVINCIAL SHARE—ONE-FOURTH -	1,70,000	1,65,000	1,70,000	1,62,973

DETAILS.

Numbers. 1891-92.	Numbers. 1892-93.		Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Collectors', Commissioners' and Cantonment Magistrates' Establishments.	Rs.	Rs.	Rs.	Rs.
		PRESIDENCY ESTABLISHMENT.				
		ADMINISTRATIVE ESTABLISHMENT.				
		In the Office of the Excise Commissioner, Bengal.				
		Salaries.				
1	1	Excise Commissioner (2,800) - -	32,256	32,000	29,952	35,844
1	1	Special Deputy Collector (Personal Assistant) (500) - - -	6,000	6,000	6,000	6,800
—	2	Excise Inspectors (500 and 250) -	9,000	...	...	...
		Total Salaries -	47,256	38,000	35,952	42,644
		Establishment.				
25	25	Clerks - - - -	16,992		16,716	14,168
9	9	Servants - - -	1,020		852	1,388
		Temporary Establishment - -	...		...	532
		Total Establishment -	18,012	16,000	17,568	16,088
		Allowances.				
		Travelling Allowances of Officers - -	4,500		2,000	1,172
		Ditto of Establishment -	1,000		1,000	333
		Total Allowances -	5,500	6,000	3,000	1,505
		Contingencies -	2,400	2,000	2,400	3,736
		TOTAL ADMINISTRATIVE ESTABLISHMENT -	73,168	62,000	58,920	63,973
		EXECUTIVE ESTABLISHMENT.				
		(In the Calcutta Collectorate.)				
		Salaries.				
1	1	Abkaree Superintendent (1,000) -	12,000	12,000	12,000	12,000
		Establishment.				
2	2	Clerks (200 and over) - -	6,000		5,820	
61	61	" (less than 200) - -	39,732		40,329	
111	111	Servants - - -	11,196		11,244	
		Total Establishment -	56,928	50,000	57,384	49,985
		Carried over -	68,928	62,000	69,384	61,985
			73,168	62,000	58,920	63,973

7.—EXCISE—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Collectors,' Commissioners' and Cantonment Magistrates' Establishment—*contd.*				
PRESIDENCY ESTABLISHMENT—*contd.*				
EXECUTIVE ESTABLISHMENT—*contd.*				
Brought forward	73,168	62,000	58,920	63,973
Brought forward	68,928	62,000	69,384	61,985
Allowances.				
Travelling Allowances of Officers	1,680		300	84
Ditto of Establishment			1,200	2,083
Total Allowances	1,680	1,000	1,500	2,167
Supplies and Services.				
Europe Stores			...	23
Petty Construction			...	142
Rewards			...	6,065
Total Supplies and Services			...	6,230
Contingencies.				
Remuneration to Copyists	150		200	72
Rates and Taxes	1,400		1,500	9,100
Office and Ground Rents	7,680		7,680	
Purchase of Books and Publication			...	...
Purchase and Repair of Furniture			...	113
Postage Charges			...	444
Office Expenses			...	1,382
Miscellaneous	13,000		13,000	3,169
Total Contingencies	22,230	23,000	22,380	14,280
TOTAL EXECUTIVE ESTABLISHMENT	92,838	86,000	93,264	84,662
TOTAL PRESIDENCY ESTABLISHMENT	1,66,006	1,48,000	1,52,184	1,48,635
DISTRICT ESTABLISHMENTS.				
SUDDER ESTABLISHMENT.				
Salaries.				
Numbers. 1891-92. 14; 1892-93. 18 — Deputy Collectors (200 and over)	61,800	58,000	68,400	58,374
Establishment.				
Numbers. 1891-92. 112; 1892-93. 112 — Clerks (less than 200)	46,686	43,000	45,954	43,439
Numbers. 1891-92. 55; 1892-93. 62 — Servants	4,836	5,000	4,344	4,439
Total Establishment	51,522	48,000	50,298	47,878
Executive & Inspecting Establ.				
Numbers. 1891-92. 11; 1892-93. ... — Excise Inspectors	...	...	12,000	3,766
Numbers. 1891-92. ...; 1892-93. ... — Deputy Inspectors	...	...	...	...
Numbers. 1891-92. 146; 1892-93. 163 — Preventive Sub-Inspectors and Darogahs (less than 200)	98,262	91,000	81,900	2,705 84,366
Numbers. 1891-92. 58; 1892-93. 51 — Clerks (less than 200)	14,424	21,000	16,440	21,436
Numbers. 1891-92. 636; 1892-93. 617 — Servants	45,228	48,000	46,620	47,805
Temporary Establishment	...	...	...	48
Total Executive, Inspecting, &c., Establ.	1,57,914	1,60,000	1,56,960	1,60,126
TOTAL SUDDER ESTABLISHMENT	2,71,236	2,66,000	2,75,658	2,66,378
DISTILLERY ESTABLISHMENT.				
Salaries.				
Numbers. 1891-92. 13; 1892-93. 13 — Sub Deputy Collectors Superintendents	20,100	21,000	18,900	21,253
Establishment.				
Numbers. 1891-92. 20; 1892-93. 20 — Kanungoes Deputy Superintendents (less than 200)	15,000	15,000	15,000	15,777
Numbers. 1891-92. 61; 1892-93. 62 — Clerks (less than 200)	17,136	13,000	16,536	10,973
Numbers. 1891-92. 165; 1892-93. 165 — Servants	11,952	11,000	11,976	11,045
Total Establishment	44,088	39,000	43,512	37,795
TOTAL DISTILLERY ESTABLISHMENT	64,188	60,000	62,412	59,048
Allowances.				
Travelling Allowances of Officers			10,000	9,575
Ditto of Establishment			42,000	48,595
Total Allowances	65,921	58,000	52,000	58,170
Supplies and Services.				
Europe Stores	...			10
Cost of land	186		1,436	4,099
Construction and Repair of Distilleries	30,000		50,000	51,822
Rewards	...		65,000	47,843
Total Supplies and Services	30,186	1,00,000	1,16,436	1,03,774
	1,60,295	2,18,000	2,30,848	2,20,992
Carried over	4,31,531	4,84,000	5,06,506	4,87,370
	1,66,006	1,48,000	1,52,184	1,48,635

7.—EXCISE —*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Collectors', Commissioners' and Cantonment Magistrates' Establishments —*concld.*				
Brought forward -	1,66,006	1,48,000	1,52,184	1,48,635
District Establishments—Brought forward -	4,31,531	4,84,000	5,06,506	4,87,370
Contingencies.				
Rents, Rates and Taxes - - -	1,863		1,609	1,483
Hot and Cold Weather Charges - -	...			...
Tour Charges - - - -	...			...
Purchase of Furniture - - -	...			...
Repair of Furniture - - -	...		20,701	2,922
Postage Charges - - -	...			3,340
Telegram Charges - - -				250
Office Expenses, Miscellaneous - -	82,600			7,890
Total Contingencies -	84,463	30,000	22,310	15,885
Total District Establishments -	5,15,994	5,14,000	5,28,816	5,03,255
Total Collectors', &c., Establishments -	6,82,000	6,62,000	6,81,000	6,51,890

8.—PROVINCIAL RATES.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Collection of Rates and Cesses - -	4,52,000	4,30,000	3,77,000	4,05,651
Local.				
Collection of Rates and Cesses - - -	20,000	20,000	20,000	19,566
TOTAL -	4,72,000	4,50,000	3,97,000	4,25,217

Details.

Numbers. 1891-92.	Numbers. 1892-93.		Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Collection of Rates and Cesses, Provincial.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
11	12	Deputy Collectors - - - Sub-Deputy Collectors - -				
		Total Salaries -	26,400	14,000	28,200	25,159
		Establishment.				
346	360	Clerks - - - -	1,14,000		1,11,553	1,50,580
86	94	Servants - - -	6,500		5,880	
		Temporary Establishment -	60,000		63,088	68,596
		Total Establishment -	1,80,500	1,55,000	1,80,521	2,19,176
		Contribution for Pension of Establishment for collection of Road-cess (⅔ of ⅕ of the sanctioned pay) - - - -	9,100	1,000	9,042	...
		Allowances.				
		Travelling Allowances - - -	2,000	1,000	2,677	1,310
		Contingencies.				
		Process-serving Charges - - -	1,57,000	100,000	1,15,000	...
		Postage Charges - - -	4,000	1,000	3,927	4,400
		Office Expenses and Miscellaneous - -	73,000	1,58,000	37,633	1,55,606
		Total Contingencies -	2,34,000	2,59,000	1,56,560	1,60,006
		Total Collection of Rates and Cesses, Provincial -	4,52,000	4,30,000	3,77,000	4,05,651
		Collection of Rates and Cesses, Local.				
		District Road Fund—				
		Clerks (200 and over) - - -				18,035
		„ (less than 200) - - -				
		Servants - - - -				
		Contingencies - - - -				1,531
		Total Collection of Rates and Cesses, Local -	20,000	20,000	20,000	19,566

9.—CUSTOMS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Sea Customs—Salaries, Establishments and Contingencies - - - - -	5,58,000	5,25,000	5,48,000	5,42,113
TOTAL	5,58,000	5,25,000	5,48,000	5,42,113

Details.

Numbers. 1891-92.	Numbers. 1892-93.	Sea Customs—Salaries, Establishments & Contingencies.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		CALCUTTA.				
		Salaries.				
1	1	Collector (2,250)[4] - -	28,224		28,224	
1	1	Assistant Collector (800—1,000) -	12,000		12,000	
		Total Salaries -	40,224	34,000	40,224	41,687
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
		Import Department.				
1	1	Clerk (200 and over) - -	6,600		6,600	
16	16	Clerks (less than 200) - -	10,368		10,308	
2	2	Servants - - -	168		168	
			17,136		17,076	
		Export Department.				
2	2	Clerks (200 and over) - -	9,000		9,000	
12	12	" (less than 200) - -	7,308		7,476	
4	4	Servants - - -	336		336	
			16,644		16,812	
		Account Department.				
2	2	Clerks (200 and over) - -	9,420		9,540	
12	12	" (less than 200) - -	7,440		7,452	
8	8	Servants - - -	696		696	
			17,556		17,688	
		Cash Department.				
1	1	Clerk (250, personal allowance 50) -	3,600		3,600	
15	15	Clerks (less than 200) - -	6,204		6,504	
9	9	Servants - - -	756		756	
			10,560		10,860	
		Miscellaneous Department.				
1	1	Clerk (on 200 and over) - -	2,520		2,760	
8	8	Clerks (less than 200) - -	4,572		5,232	
26	26	Servants - - -	2,400		2,400	
			9,492		10,392	
		Statistical Department.				
1	1	Clerk (200 and over) - -	5,400		5,400	
45	45	Clerks (less than 200) - -	19,776		20,244	
3	3	Servants - - -	276		276	
		Deduct—Moiety transferred to "30.—Stationery and Printing-Govt. Presses—Govt. Publications, Provincial" (page 107)	25,452		25,920	
			12,726		*12,960*	
			12,726		12,960	
			84,114			
		Deduct—For rounding -	*4,114*			
		TOTAL COLLECTOR'S ESTABLISHMENT -	80,000	79,000	85,788	79,435
		APPRAISING ESTABLISHMENT.				
7	7	Clerks (200 and over) - -	29,580		29,820	
5	5	" (less than 200) - -	6,360		6,120	
5	5	Servants - - -	420		420	
			36,360			
		Deduct—For rounding - -	*1,360*			
		TOTAL APPRAISING ESTABLISHMENT -	35,000	35,000	36,360	34,744
		PREVENTIVE ESTABLISHMENT.				
1	1	Superintendent (1,000) - -	12,000	12,000	12,000	12,000
8	8	Inspectors (1 — 450 & 7 — 300 to 400)	37,080	36,000	37,080	36,253
28	28	Preventive Officers (200 and over) -	78,600	1,90,000	78,600	1,90,750
72	72	" " (less than 200) -	1,14,000		1,14,000	
1	1	Clerk - - - -	144	3,000	144	132
51	50	Servants - -	3,762		3,930	2,998
149	161	Boat Establishment -	17,385	16,000	16,161	16,109
		Temporary Establishment -	16,530	15,000	16,530	19,348
			2,79,501			
		Deduct—For rounding - -	*1,501*			
		TOTAL PREVENTIVE ESTABLISHMENT -	2,78,000	2,72,000	2,78,445	2,77,590
		WHARF ESTABLISHMENT.				
1	1	Wharf Officer (250) - -	3,000	28,000	3,000	27,918
20	20	Wharf Officers (less than 200) -	19,068		19,740	
18	18	Servants - - -	1,572		1,572	
		Temporary Establishment - -	5,500	5,000	5,500	5,811
		Budge-Budge do. - -	5,172		4,908	
		TOTAL WHARF ESTABLISHMENT -	34,312	33,000	34,720	33,729
		Total Establishment -	4,27,312	4,19,000	4,35,313	4,25,498
		Carried over -	4,67,536	4,53,000	4,75,527	4,67,185

9.—CUSTOMS—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Sea Customs—Salaries, &c.—*contd.*				
CALCUTTA—Brought forward -	4,67,536	4,53,000	4,75,537	4,67,185
Allowances.				
Travelling Allowances - - -	1,600	2,000	1,600	1,537
Supplies and Services.				
Purchase and Repair of Preventive Service Boats	19,000		5,000	9,030
Value of Dockyard Service ditto -	5,000		5 000	
Value of Stores - - -	...		1,000	782
Value of Mint Stores - - -	...		...	
Building Patrol Boats - - -	400		400	
Compensation of Preventive Officers -	...		...	
Petty Construction and Repairs - -	300		300	54
Charges under Act VI of 1863—				
Rewards to Informers - -	...		...	873
Other Miscellaneous Charges - -	1,100		1,100	
Total Supplies and Services -	25,800	8,000	12,800	10,739
Contingencies.				
Purchase of Books and Publications -	75	...	100	21
Office and Ground Rents - - -	16,617	16,000	15,717	15,717
Purchase and Repair of Furniture - -	...	1,000	...	852
Postage Charges - - -	375	500	360	406
Office Expenses and Miscellaneous - -	4,860	4,500	4,713	4,441
Total Contingencies -	21,927	22,000	20,890	21,437
TOTAL CALCUTTA -	5,16,863	4,85,000	5,10,827	5,00,898
BALASORE. *Establishment.* *COLLECTOR'S ESTABLISHMENT.*				
1891-92: 4 / 1892-93: 4 — Clerks - - -	1,620	1,700	1,620	1,731
2 / 2 — Servants - - -	120	100	120	120
3 / 3 — Boat Establishment - -	264	200	264	222
Temporary Establishment . . .	120	...	120	10
TOTAL COLLECTOR'S ESTABLISHMENT -	2,124	2,000	2,124	2,083
PREVENTIVE ESTABLISHMENT.				
2 / 2 — Preventive Officers - -	1,440	1,500	1,440	1,437
2 / 2 — Servants - - -	120	100	120	114
5 / 5 — Boat Establishment - -	564	600	564	552
Temporary Establishment - -	200	100	200	125
TOTAL PREVENTIVE ESTABLISHMENT -	2,324	2 300	2,324	2,228
Total Establishment -	4,448	4,300	4,448	4,311
Supplies and Services.				
Repair of Preventive Service Boats - -	65		65	...
Value of Dockyard Supplies - -	50		50	11
Petty Construction and Repairs - -	150		150	69
Charges under Act VI of 1863—				
Miscellaneous Charges - -	50		50	
Total Supplies and Services -	315	100	315	80
Contingencies.				
Rents, Rates, and Taxes - - -	23		23	21
Postage Charges - - -	120		120	116
Office Expenses and Miscellaneous - -	190		190	100
Total Contingencies -	333	200	333	237
TOTAL BALASORE -	5,096	4,600	5,096	4,628

9.—CUSTOMS —*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Sea Customs—Salaries, &c.—*contd.*				
		CHITTAGONG.				
		Salary.				
1	1	Collector (600, personal allowance 100) -	8,400	12,000	8,400	12,340
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
6	6	Clerks - - -	2,580		1,896	2,157
14	14	Servants - - -	1,008		984	978
9	9	Boat Establishment - -	780		780	780
1	1	Appraising Establishment - -	600		396	140
		Temporary Establishment - -	270		270	90
		TOTAL COLLECTOR'S ESTABLISHMENT -	5,238	4,000	4,326	4,145
		PREVENTIVE ESTABLISHMENT.				
3	3	Inspectors - - -	3,870		2,880	2,900
10	10	Preventive Officers - -	6,000		4,080	4,060
14	14	Boat Establishment - -	1,152		1,152	1,152
		Temporary Establishment - -	60		60	220
		TOTAL PREVENTIVE ESTABLISHMENT -	11,082	8,000	8,172	8,332
		WHARF ESTABLISHMENT				
		Temporary Establishment - -	600	500	600	597
		Total Establishment -	16,920	12,500	13,098	13,074
		Travelling Allowance - - -			...	86
		Supplies and Services.				
		Repair of Preventive Service Boats - -	550		150	728
		Charges under Act VI of 1863—				
		Rewards to Informers - - -	30	500	30	...
		Petty Construction and Repairs - -	150		100	82
		Total Supplies and Services	730	500	280	810
		Contingencies.				
		Purchase of furniture - - -	...	...	...	503
		Purchase of Books and Publications - -	30		30	...
		Rents, Rates and Taxes - - -	68		94	63
		Postage Charges - - -	50	1,000	50	50
		Telegram Charges - - -	...		...	113
		Office Expenses and Miscellaneous - -	655		660	...
		Total Contingencies -	803	1,000	834	729
		TOTAL CHITTAGONG -	26,853	26,000	22,612	27,039
		CUTTACK.				
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
1	1	Superintendent of Customs (150) -	1,800	2,000	1,800	2,120
1	1	Assistant (100) - - -	1,200	1,000	1,200	1,200
3	3	Clerks - - -	1,500	2,000	1,500	1,498
2	2	Servants - - -	168	100	168	168
10	10	Boat Establishment - -	1,176	1,000	1,176	1,173
		TOTAL COLLECTOR'S ESTABLISHMENT -	5,844	6,100	5,844	6,159
		PREVENTIVE ESTABLISHMENT.				
3	3	Preventive Officers - -	1,260	1,200	1,260	1,230
		Total Establishment -	7,104	7,300	7,104	7,389
		Supplies and Services.				
		Petty Construction and Repairs - -	100		100	
		Purchase and Repair of Boats - -	72		72	
		Total Supplies and Services -	172	100	172	
		Contingencies.				
		Rents, Rates and Taxes - - -	14		14	...
		Postage Charges - - -	30		30	30
		Office Expenses and Miscellaneous - -	60		60	34
		Total Contingencies -	104	...	104	64
		TOTAL CUTTACK -	7,380	7,400	7,380	7,453

9.—CUSTOMS—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Sea Customs—Salaries, &c.—*contd.*				
		DACCA.				
		Establishment.				
1	1	Clerk - - -	360		360	360
1	1	Servant - - -	72		72	228
2	2	Boat Establishment - -	156		156	...
		Total Establishment -	588	500	588	588
		Supplies and Services.				
		Preventive Service Boats - - -	...	...	...	...
		Petty Construction and Repairs - -	...	...	30	...
		Purchase of furniture - - -	...	...	...	...
		Total Supplies and Services -	...	...	30	...
		Contingencies.				
		Telegram Charges - - -			...	
		Postage Charges - - -			10	
		Office Expenses and Miscellaneous - -			132	
		Total Contingencies -	112	100	142	75
		TOTAL DACCA -	700	600	760	663
		POOREE.				
		Establishment.				
		COLLECTOR'S ESTABLISHMENT.				
1	1	Clerk - - - -	720	700	720	720
		PREVENTIVE ESTABLISHMENT.				
1	1	Preventive Officer (50) - -	600	600	600	600
		Total Establishment -	1,320	1,300	1,320	1,320
		Supplies and Services.				
		Petty Construction and Repairs - -	100	50	60	47
		Contingencies.				
		Office and Ground Rent - - - } Rates and Taxes - - - }	28		..	20
		Postage Charges - - -	25		25	25
		Telegram Charges - - -	...		...	...
		Office Expenses and Miscellaneous - -	22		40	20
		Total Contingencies -	75	50	65	65
		TOTAL POOREE -	1,495	1,400	1,445	1,432
		" CALCUTTA -	5,16,863	4,85,000	5,10,827	5,00,898
		" BALASORE -	5,096	4,600	5,096	4,628
		" CHITTAGONG -	26,853	26,000	22,612	27,039
		" CUTTACK -	7,380	7,400	7,380	7,453
		" DACCA -	700	600	760	663
			5,58,387		5,48,120	
		Deduct—For rounding -	387		120	
		Total Sea Customs—Salaries, Establishments, &c. - - - -	5,58,000	5,25,000	5,48,000	5,42,113

10.—ASSESSED TAXES.

Numbers. 1891-92.	Numbers. 1892-93.	Collection of Income Tax.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Collector - - -	8,400		8,400	
1	1	Deputy Collector - - -	3,000		3,000	
		Total Salaries -	11,400	7,000	11,400	6,600
		Establishment.				
51	51	Assessors - - -	55,440	56,000	55,440	55,381
143	144	Clerks (below 200) - -	54,540	55,000	53,880	54,566
151	151	Servants - - -	9,948	10,000	9,948	10,106
		Temporary Establishment - -	9,672	6,000	12,040	4,789
		Total Establishment. -	1,29,600	1,27,000	1,31,308	1,24,842
		Allowances.				
		Travelling Allowance of Officers - -			200	569
		Ditto of Establishment -			42,144	32,469
		Total Allowances -	37,000	34,000	42,344	33,038
		Contingencies.				
		Cost of Books and Publications - -	...	...	...	32
		Purchase of Furniture - - -	...	...	...	455
		Remuneration to Copyists - - -			32	4
		Postage Charges - - -				
		Telegram Charges - - -	12,000	12,000	10,004	8,161
		Office Expenses and Miscellaneous - -			2,912	2,729
		Total Contingencies -	12,000	12,000	12,948	11,381
		TOTAL -	1,90,000	1,80,000	1,98,000	1,75,861
		IMPERIAL SHARE—ONE-HALF -	95,000	90,000	99,000	87,930
		PROVINCIAL SHARE—ONE-HALF -	95,000	90,000	99,000	87,931

11.—FOREST.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
A—Conservancy and Works - - -	2,11,000	1,70,000	2,15,000	1,82,355
B—Establishments - - - -	2,70,000	2,50,000	2,54,000	2,30,977
TOTAL -	4,81,000	4,20,000	4,69,000	4,13,332
IMPERIAL SHARE—ONE-HALF -	2,41,000	2,10,000	2,34,000	2,06,666
PROVINCIAL SHARE—ONE-HALF -	2,40 000	2,10,000	2,35,000	2,06,666

DETAILS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
A—Conservancy and Works.				
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY -	40,500	27,750	51,000	50,720
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	48,240	40,600	42,400	41,210
III.—CONFISCATED DRIFT AND WAIF WOOD -	5,000	5,302	4,300	4,642
VI.—LIVE AND DEAD STOCK - -	27,300	20,555	37,000	13,234
VII.—COMMUNICATIONS AND BUILDINGS -	46,400	20,170	23,800	21,657
VIII.—DEMARCATION, IMPROVEMENT, AND EXTENSION OF FORESTS - -	38,000	47,795	51,000	41,929
IX.—MISCELLANEOUS - - -	5,560	7,828	5,500	8,963
Total A—Conservancy and Works -	2,11,000	1,70,000	2,15,000	1,82,355

11.—FOREST—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		B—Establishments.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Conservator (1,350) - -	16,200	16,265	12,000	18,211
		Superior Officers—				
		Deputy Conservators—				
1	1	I Grade (900) - -	10,800		10,800	
1	2	Do. (800) - -	19,200		9,600	
3	2	III „ (650) - -	15,600		23,400	
2	4	IV „ (550) - -	26,400		13,200	
		Local Allowance, Chittagong (100)	...		1,200	
		Assistant Conservators—				
2	3	I Grade (450) - -	16,200		9,000	89,991
2	2	II „ (350) - -	8,400	96,125	8,400	
1	...	III „ (250) - -	...		3,000	
		Extra Assistant Conservators—				
2	1	I Grade (350) - -	4,200		6,000	
—	1	II „ (300) - -	3,600		...	
5	3	III „ (250) - -	9,000		8,400	
—	2	IV „ (200) - -	4,800		...	...
		Amount Sanctioned for Forest Staff -	...		15,000	...
		Total Salaries -	1,34,400	1,12,390	1,20,000	1,08,202
		Establishment.				
		Subordinate Forest and Depôt Establishment (less than 200)—				
23	23	Forest Rangers - -	15,360		15,360	61,051
81	81	Foresters - - -	27,240		27,660	
313	313	Forest Guards - -	28,008		27,588	
		Office Establishment—				
33	33	Clerks (less than 200) -	16,680		16,260	18,243
44	39	Servants - - -	2,712		3,132	
		Deputation and Special Allowance -	5,840		1,713	2,909
		Total Establishment -	95,840	95,810	91,713	82,203
		Allowances.				
		Travelling Allowances—				
		Conservators - - - -	2,700		2,500	3,166
		Superior Officers - - - -	21,000		21,000	19,224
		Subordinate Forest and Depôt Establishments -	7,940		7,600	7,300
		Office Establishments - - -	1,720		1,900	1,757
		Total Allowances -	33,360	32,950	33,000	31,447
		Contingencies.				
		Stationery - - - -	25		50	6
		Carriage of Tents and Records - -	860		850	764
		Office and Ground Rent - - -	1,119		3,330	2,993
		Rates and Taxes - - -				
		Postage Charges - - - -	2,030		2,160	2,485
		Sundries - - - -	2,366		2,897	2,877
		Total Contingencies -	6,400	8,850	9,287	9,125
		Total B—Establishments -	2,70,000	2,50,000	2,54,000	2,30,977

12.—REGISTRATION.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Superintendence - - - -	60,000	61,000	61,000	53,987
District Charges - - - -	6,39,000	6,14,000	5,83,000	5,75,756
TOTAL -	6,99,000	6,75,000	6,44,000	6,29,743
Imperial Share—One-half -	3,50,000	3,37,000	3,22,000	3,14,872
Provincial Share—One-half -	3,49,000	3,38,000	3,22,000	3,14,871

Details.

Numbers. 1891-92.	Numbers. 1892-93.	Superintendence.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General of Registration (1,500)[4] - - -	17,280	17,000	17,280	12,803
2	2	Inspectors of Registration Offices (800, 600) - - - -	16,800	17,000	16,800	16,043
		Total Salaries -	34,080	34,000	34,080	28,846
		Carried over -	34,080	34,000	34,080	28,846

12.—REGISTRATION —*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Superintendence—*contd.*				
		Brought forward -	34,080	34,000	34,080	28,846
		Establishment.				
1	1	Clerk (200 and over) - -	3,600	3,600	3,550	12,719
17	15	Clerks (less than 200) - -	8,760	9,800	9,720	
8	8	Servants - - -	696	700	696	528
		Temporary Establishment - -	500	400	400	351
		Establishment of Inspectors -	...	...	...	165
		Total Establishment	13,556	14,500	14,366	13,763
		Allowances.				
		Hill Journey Allowances - - -				139
		Travelling Allowances of Officers - -				9,483
		Do. of Establishment - -				
		Total Allowances -	10,564	10,500	10,954	9,622
		Contingencies.				
		Purchase and Repair of Furniture - -				29
		Purchase of Books and Publications . .				68
		Postage Charges - - - -				811
		Telegram Charges - - -				40
		Office Expenses and Miscellaneous - -				808
		Total Contingencies -	1,800	2,000	1,600	1,756
		Total Superintendence -	60,000	61,000	61,000	53,987
		District Charges.				
		Salaries.				
1	1	Registrar for Calcutta (600) - -	7,200	7,200	7,200	7,657
...	1	Dy. ditto (200) - -	2,400	...	...	...
1	1	Special Sub-Registrar (200) - -	2,400	2,400	2,400	28,642
35	40	Ditto (less than 200) -	39,900	30,400	34,500	
		Total Salaries -	51,900	40,000	44,100	36,299
		Establishment.				
		Calcutta Registrar's Establishment.				
15	19	Clerks - - - - -	7,062	7,000	5,976	6,573
6	7	Servants - - -	612	500	528	
		Temporary Establishment - -	1,500	2,500	1,800	2,473
		Special Sub-Registrar's Establishment.				
223	236	Clerks - - - -	60,516	54,000	54,426	54,002
70	70	Servants - - -			4,332	3,811
		Temporary Establishment - -	6,242	11,000	8,000	6,904
		Total Establishment -	75,932	75,000	75,062	73,763
		Allowances.				
		Hill Journey Allowances - - -	...	...	...	51
		Commission to Sub-Registrars - -	4,80,000	4,76,000	4,40,000	4,33,202
		Commission to Ex-Officio Registrars - -				9,201
		Travelling Allowances of Officers - -	6,000	4,000	4,000	3,905
		Ditto of Establishment -				47
		Total Allowances -	4,86,000	4,80,000	4,44,000	4,46,406
		Supplies and Services.				
		Petty Construction and Repairs - -	2,792	...	...	65
		Contingencies.				
		Remuneration to Copyists - -	2,000	1,000	2,000	116
		Section-writing - - - -	3,000	2,000	...	970
		Office and Ground Rent - - -			3,000	2,099
		Rates and Taxes - - - -				
		Hot Weather Charges - - -	17,000	16,000	...	1,816
		Repair of Tents - - -			14,838	15
		Purchase and Repair of Furniture - -				2,487
		Postage Charges - - - -				5,281
		Telegram Charges - - -				81
		Office Expenses and Miscellaneous - -	376		...	6,358
		Total Contingencies -	22,376	19,000	19,838	19,223
		Total District Charges -	6,39,000	6,14,000	5,83,000	5,75,756

13.—INTEREST ON ORDINARY DEBT.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Government of India Stock Notes -	...	...	...	168
Provincial.				
Interest on Provincial Advance and Loan Account	1,21,000	95,000	1,16,000	84,461
Local.				
Interest on Temporary Loans . - -	5,000	5,000	...	...
TOTAL -	1,26,000	1,00,000	1,16,000	84,629

14.—INTEREST ON OTHER OBLIGATIONS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Interest on Presidency Savings Bank Deposits -	94,000	91,000	91,000	84,257
" on Deposits in State Railway Provident Institutions - - - -	23,000	21,000	26,000	19.284
" on Miscellaneous Accounts—				
On Compensation for Lands taken for Public Purposes - -	1,000		1,000	640
On Land Revenue Collections Refunded	1,000		2,000	799
On Law Charges - - -	100		100	...
On other Accounts - -	900		900	1,605
	3,000	1,000	4,000	3,044
Refunds - - - - - -	...	...	1,000	130
TOTAL -	1,20,000	1,13,000	1,22,000	1,06,715

15.—POST OFFICE.

Numbers. 1891-92	Numbers. 1892-93	*Local.* District Post Establishments.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Zemindaree Dâk Charges.	Rs.	Rs.	Rs.	Rs.
		Establishment.				
103	103	Clerks - - - -	29,310	1,11,000	29,252	1,11,105
242	247	Sub-Post Masters - - -	43,820		42,740	
193	192	Overseers - - -	37,404		37,524	
2,937	2,944	Servants, Dâk-runners, and others -	1,87,824	1,84,000	1,86,738	1,85,296
		Temporary Establishment - - -	950	1,500	900	1,499
		Establishment in Post Master General's Office -	3,969	4,500	3,964	3,621
		Percentage for Treasury Establishments -	3,755	4,000	3,780	1,767
		Privilege leave allowance - - -	5,860	...	5,748	...
			3,12,892		3,10,646	
		Deduct—Probable Savings -	*28,309*		*21,479*	
		Total Establishment -	2,84,583	3,05,000	2,89,167	3,03,288
		Allowances.				
		Travelling Allowances - - -	1,149	1,500	954	1,012
		Allowance to Clerks and Gurus for Post Fund Duties - - - -	3,462	...	3,262	...
		Total Allowances -	4,611	1,500	4,216	1,012
		Supplies and Services.				
		Boat Allowances - - - -	22,896	18,000	23,236	18,632
		Carrying Dâk to Officers in Camp - -	6,356	...	6,308	...
		Talabana and Process Fees to be paid by Court Fee Stamps - - -	15,583	...	15,340	...
		Petty Construction and Repairs of Dâk Huts -	9,518	8,000	9,638	4,815
		Total Supplies and Services -	54,353	26,000	54,522	23,447
		Contingencies.				
		Office and Ground Rent - - -	964		743	799
		Rates and Taxes - - -	...		...	
		Stationery Charges - - -	8,488		8,236	26,496
		Postage Charges - - -	307		302	
		Miscellaneous - - - -	7,100		7,220	
		Total Contingencies -	16,859	27,906	16,501	27,295
		Total Zemindaree Dâk Charges -	3,60,406	3,60,406	3,64,406	3,55,042
		Gurjat Mehal Dâk Services - - -	3,020	3,020	3,020	3,938
		Mourvanga Post Services - - - - -	2,574	2,574	2,574	409
		Total District Post Establishments -	3,66,000	3,66,000	3,70,000	59,389
		TOTAL -	3,66,000	3,66,000	3,70,000	3,50,389

18.—GENERAL ADMINISTRATION.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Civil Offices of Account and Audit - -	2,76,000	2,60,000	2,49,000	2,59,486
Currency Department - - -	...	...	...	154
Allowance to Presidency Bank - -	14,000	14,000	14,000	14,369
Total Imperial -	2,90,000	2,74,000	2,63,000	2,74,009
Provincial.				
Salary of Lieutenant-Governor (8,333⅓)[4] - -	96,000	96,000	96,000	96,258
Staff and Household of ditto - - -	24,330	22,000	26,000	25,495
Tour Expenses - - - -	34,000	47,000	34,000	33,805
Legislative Council - - - -	23,000	19,000	23,000	23,787
Civil Secretariats - - - -	4,98,790	4,95,000	4,85,000	4,86,791
Board of Revenue - - -	2,76,000	2,86,000	2,73,000	2,76,952
Commissioners - - - -	5,21,880	5,34,000	5,34,000	5,45,461
Civil Offices of Account and Audit - -	74,000	1,02,000	1,02,000	96,414
Total Provincial -	15,48,000	16,01,000	15,73,000	15,84,963
Local.				
General Establishment of Local Funds - -	2,85,000	2,85,000	2,85,000	2,75,646
TOTAL -	21,23,000	21,60,000	21,21,000	21,34,618

Details.

Numbers. 1891-92.	Numbers. 1892-93.		Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Civil Offices of Account and Audit.				
		Civil Offices of Account and Audit, Imperial.				
		Salaries.				
1	1	Accountant General (3,000)[4] -	31,680		31,680	
1	1	Deputy Accountant General (1,500)[4] -	14,976		14,400	
2	2	Assistant Accountants General (833⅓)[4] and (600) - -	16,800	76,600	21,600	73,595
	1	Probationer - - -	3,000		...	...
1	1	Chief Superintendent (700) - -	8,640	8,400	8,400	10,600
			75,096		76,080	
		Deduct—Probable Savings -	*2,000*		*2,865*	
		Total Salaries -	73,096	85,000	73,215	84,195
		Establishment.				
		Superintendents—				
1	1	1st grade (400—480) - -	5,568		5,376	
3	3	2nd ditto (300—390) - -	12,240		12,960	
6	6	3rd ditto (200—290) - -	16,080		18,000	
		Clerks—				
8	8	1st ditto (130—175) - -	14,856		16,044	
14	13	2nd ditto (90—120) - -	17,352		19,224	
	1	Ditto (75—105) - -	1,224	1,61,000	...	1,60,428
47	47	3rd ditto (60—85) - -	43,740		44,940	
96	97	4th ditto (40—55) - -	58,140		57,600	
41	41	Supernumeraries (30) - -	14,760		14,760	
6	6	Copyists (30) - -	2,160		2,160	
6	6	Ditto (25) - -	1,800		1,800	
39	40	Servants - - -	5,100	5,000	4,956	4,192
		Temporary Establishment - -	...	...	...	1,595
			1,93,020	1,66,000	1,97,820	1,66,215
		Deduct—$\frac{3}{19}$ths chargeable to Provincial	...	...	*31,235*	...
		Add—For rounding -	484	...	...	...
		Total Establishment -	1,93,504	1,66,000	1,66,585	1,66,215
		Allowances.				
		Travelling Allowances and Expenses - -	1,000	700	700	1,092
		Contingencies.				
		Telegram Charges - - -	3,000	3,300	...	553
		Postage Charges - - -			3,000	2,904
		Office Expenses and Miscellaneous - -	5,400	5,000	5,500	4,527
		Total Contingencies -	8,400	8,300	8,500	7,984
		Total Civil Offices of Account and Audit, Imperial, Carried over- -	2,76,000	2,60,000	2,49,000	2,59,486

18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Civil Offices of Account and Audit—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	2,76,000	2,60,000	2,49,000	2,59,486
		CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL.				
		GENERAL ESTABLISHMENT.				
		$\frac{3}{10}$ths Share chargeable to Provincial transferred from Imperial plus pay of a Clerk chargeable to Provincial	...	31,000	31,700	30,866
		EXAMINER OF LOCAL ACCOUNTS.				
		Salaries.				
1	1	Examiner (1,250) - - -	15,000	14,000	15 000	13,638
1	1	Chief Superintendent (400—600) -	7,200	7,200	7,200	7,200
		Total Salaries -	22,200	21,200	22,200	20,838
		Establishment.				
4	4	Local Auditors (200—250) - -	11,280		11,280	28,588
5	5	Ditto (150—200) - -	11,280		11,160	
7	4	Assistant Auditors (90—120) -	4,968	29,900	7,296	...
	4	Assistant do. (1—120, 1—90, 1—75, 1—60 fixed pay) - - -	4,140			...
1	1	Clerk (60—85) - - -	960	1,500	900	843
17	17	Servants - - -	1,428	1,400	1 428	1,408
			34,056		32,064	
		Deduct—Probable Savings - -	306		214	
		Total Establishment -	33,750	32,800	31,850	30,839
		Allowances.				
		Travelling Allowances of Officers - -	17,500	16,500	15,400	13,348
		Travelling Allowance - - -				
		Contingencies.				
		Telegram Charges - - -	350	300	...	33
		Postage Charges - - -			350	317
		Office Expenses and Miscellaneous - -	200	200	500	173
		Total Contingencies -	550	500	850	523
		TOTAL EXAMINER OF LOCAL ACCOUNTS -	74,000	71,000	70,300	65,548
		TOTAL CIVIL OFFICES OF ACCOUNT AND AUDIT, PROVINCIAL - - - -	74,000	1,02,000	1,02,000	96,414
		Total Civil Offices of Account and Audit	3,50,000	3,62,000	3,51,000	3,55,900
		Currency Department.				
		Purchase of Bags - - -	...	...	...	154
		Staff and Household of the Lieutenant-Governor.				
		Salary.				
1	1	Private Secretary - - -	8,690	10,500	13,400	12,310
		Establishment.				
1	1	Civil Hospital Assistant - -	300	300	300	300
1	...	Clerk (below 200) - - -	...	1,200	3,000	2,850
13	13	Servants - - -	1,596	1,500	1,596	1,574
		Fixed Establishment Expenses (500) -	6,000	6,000	6,000	6,500
		Conservancy Establishment - -	120	...	...	...
		Total Establishment -	8,016	9,000	10,896	11,224
		Allowances.				
		Travelling Allowances - - -	374	...	554	195
		Contingencies.				
		Telegram Charges - - -	250	1,500	...	680
		Postage Charges - - -			150	193
		Contingencies and Miscellaneous - -	7,000	1,000	1,000	893
		Total Contingencies -	7,250	2,500	1,150	1,766
		Total Staff and Household, &c. -	24,330	22,000	26,000	25,495
		Legislative Council.				
		Salary.				
1	1	Secretary (1,000) - - -	12,000	7,000	12,000	12,000
		Establishment.				
1	1	Clerk (400) - - -	4,800	6,000	4,800	6,042
2	2	Do. (below 200) - -	1,292		1,196	
15	17	Servants - - -	1,572	1,500	1,404	1,406
		Temporary Establishment - -	600	900	600	951
		Total Establishment -	8,264	8,400	8,000	8,399
		Allowances.				
		Travelling Allowances - - -	...	...	...	150
		Contingencies.				
		Telegram Charges - - -	1,000	1,000	...	2
		Postage Charges - - -			1,000	962
		Office Expenses and Miscellaneous - -	2,000	2,600	2,000	2,274
		Total Contingencies -	3,000	3,600	3,000	3,238
			23,264			
		Deduct—For rounding -	264			
		Total Legislative Council -	23,000	19,000	23,000	23,787

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Civil Secretariats.				
		JUDICIAL AND POLITICAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (3,333⅓)[4] - -	38,400	47,000	38,400	46,635
1	1	Under-Secretary (1,000)[4] - -	11,520	16,000	11,520	10,587
		Officer on Special Duty - -	...	6,000	...	9,321
		Total Salaries -	49,920	69,000	49,920	66,543
		Establishment.				
9	11	Clerks (200 and over) - -	45,490	80,000	39,700	82,125
48	47	Do. (below 200) - -	42,700		42,900	
39	39	Servants - - -	4,020	4,000	4,000	3,920
		Temporary Establishment - -	1,600	3,000	1,600	1,574
		Total Establishment -	93,810	87,000	88,200	87,619
		TOTAL JUDICIAL AND POLITICAL DEPARTMENTS - - -	1,43,730	1,56,000	1,38,120	1,54,162
		REVENUE AND GENERAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (2,916⅔)[4] - -	33,600	32,000	33,600	38,194
1	1	Under-Secretary (1,000)[4] - -	11,520	11,000	11,520	10,725
		Total Salaries -	45,120	43,000	45,120	48,919
		Establishment.				
12	12	Clerks (200 and over) - -	49,900	90,000	49,700	90,434
58	58	Do. (below 200) - -	46,500		44,700	
31	31	Servants - - -	3,300	3,000	3,250	3,151
		Temporary Establishment - -	300	4,000	1,000	2,459
					98,650	
		Deduct—Probable Savings -			*684*	
		Total Establishment -	1,00,000	97,000	97,966	96,044
		TOTAL REVENUE AND GENERAL DEPARTMENTS - - -	1,45,120	1,40,000	1,43,086	1,44,963
		MARINE DEPARTMENT.				
11	11	Clerks - - - -	8,064		7,716	
		Peons - - - -	576			
		Temporary Establishment - -	...		416	
		TOTAL MARINE DEPARTMENT -	8,640		8,132	
		FINANCIAL AND MUNICIPAL DEPARTMENTS.				
		Salaries.				
1	1	Secretary (2,916⅔)[4] - -	33,600	32,000	33,600	32,197
1	1	Under-Secretary (1,000)[4] - -	11,520	14,000	11,520	8,501
		Total Salaries -	45,120	46,000	45,120	40,698
		Establishment.				
7	7	Clerks (200 and over) - -	26,500	67,000	25,800	68,388
42	43	Do. (below 200) - -	43,700		39,800	
27	29	Servants - - -	2,950	2,500	2,670	2,648
		Temporary Establishment - -	900	2,500	500	812
		Total Establishment -	74,050	72,000	68,770	71,848
			1,19,170			
		Deduct—Probable Savings -	*186*			
		TOTAL FINANCIAL AND MUNICIPAL DEPARTMENTS -	1,18,984	1,18,000	1,13,890	1,12,546
		Total Salaries and Establishment—Judicial, &c., Departments - - - -	4,16,474	4,14,000	4,03,228	4,11,671
		ALLOWANCES.				
		Hill Journey Allowance to Officers - -				1,424
		Do. do. to Establishment - -				4,820
		Travelling Allowance to Officers - -				1,725
		Do. do. to Establishment - -				1,009
		Deputation Allowance - - -				5,738
		TOTAL ALLOWANCES -	25,000	14,000	25,000	14,716
		Carried over -	4,41,474	4,28,000	4,28,228	4,26,387

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Civil Secretariats—*contd.*				
Brought forward -	4,41,474	4,28,000	4,28,228	4,26,387
SUPPLIES AND SERVICES.				
Maintenance of the Telegraph Line from Belvedere -	280	300	280	280
CONTINGENCIES.				
Office and Ground Rent - - -	...	...	...	} 978
Rates and Taxes - - - -	...	...	...	
Subscriptions to Newspapers and Gazettes -	...	...	...	2,600
Hill Journey Charges - - -	...	...	...	3,486
Postage Charges - - - -	6,000	8,000	5,600	5,907
Telegram Charges - - - -	...	6,000	...	3,128
Purchase of Books and Periodicals - -	1,500	8,000	2,000	3,305
Office Expenses and Miscellaneous - -	17,000	11,200	17,000	7,865
TOTAL CONTINGENCIES -	24,500	33,200	24,600	27,269
TRANSLATOR'S DEPARTMENT.				
Salaries.				
1 (1891-92) / 1 (1892-93) Bengalee Translator (480) -	5,760	6,000	5,520	6,139
1 / 1 Ooriya Translator (250) - -	3,000	3,000	3,000	3,139
1 / 1 Urdu and Hindi Translator (300) -	3,600	4,000	3,600	4,107
Total Salaries -	12,360	13,000	12,120	13,385
Establishment.				
7 / 7 Establishment of Bengalee Translator -	5,526	} 9,000	{ 5,406	} 9,128
3 / 3 Establishment for the supervision of the Native Press - -	4,020		3,960	
5 / 5 Establishment of Ooriya Translator -	1,548	1,500	1,464	1,431
7 / 7 Establishment of Hindi Translator -	3,294	3,500	3,294	3,120
Total Establishment -	14,388	14,000	14,124	13,679
Contingencies.				
Office and Ground Rent - - -	} 960	1,000	960	998
Rates and Taxes - - -				
Postage and telegram Charges - -	180	} 1,000	{ 180	158
Miscellaneous - - - -	386		366	573
Total Contingencies -	1,526	2,000	1,506	1,729
TOTAL TRANSLATOR'S DEPARTMENT -	28,274	29,000	27,750	28,793
LIBRARIAN'S DEPARTMENT.				
Librarian - - - -	3,000	3,000	2,880	2,780
Establishment - - - -	960	1,000	960	960
Miscellaneous - - - -	62	} 500	{ 62	82
Temporary Establishment - - -	240		240	240
TOTAL LIBRARIAN'S DEPARTMENT -	4,262	4,500	4,142	4,062
Total Civil Secretariats -	4,98,790	4,95,000	4,85,000	4,86,791
Board of Revenue.				
Salaries.				
2 / 2 Members (4,000)[4] - - -	92,160	1,04,000	92,160	92,560
1 / 1 Secretary (2,500)[4] - -	28,800	} 50,000	{ 28,800	} 52,863
1 / 1 Junior Secretary (1,800)[4] -	20,736		20,736	
Total Salaries -	1,41,696	1,54,000	1,41,696	1,45,423
Establishment.				
General Department—				
10 / 10 Clerks (200 and over) - -	} 98,700	97,000	{ 41,520	} 97,703
76 / 76 Do. (less than 200) - -			57,036	
69 / 69 Servants - - -	6,575	6,500	6,545	6,546
Temporary Establishment - -	...	...	...	458
Carried over -	1,05,275	1,03,500	1,05,101	1,04,707
	1,41,696	1,54,000	1,41,696	1,45,423

18.—GENERAL ADMINISTRATION—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Board of Revenue—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward	1,41,696	1,54,000	1,41,696	1,45,423
		Establishment—contd.	1,05,275	1,03,500	1,05,101	1,04,707
		Wards' Estate Department—				
6	6	Clerks	9,084	8,500	8,424	8,325
1	1	Servant	84	100	84	84
		Road-cess Department—				
2	2	Clerks	2,400	2,400	2,400	2,325
1	1	Servant	96	100	96	95
		Revenue Record Room Establishment—				
5	4	Indexers	4,000	3,900	4,000	2,972
		Land Acquisition Establishment—				
6	6	Clerks	2,640	2,500	2,640	2,609
6	6	Servants	516	500	516	514
					1,23,261	
		Deduct—Probable Savings			*1,867*	
		Total Establishment	1,24,095	1,21,500	1,21,394	1,21,631
		Allowances.				
		Travelling Allowances	1,000	2,000	500	1,033
		Supplies and Services.				
		Petty Repairs	50	...	50	...
		Contingencies.				
		Purchase of Books and Publications	...	...	...	310
		Rents, Rates and Taxes	2,504	1,800	1,900	1,872
		Postage Charges	2,200	2,200	2,200	2,197
		Ditto of Wards' Estates	140	100	140	43
		Telegram Charges	...	400	...	274
		Ditto of Wards' Estates				
		Office Expenses and Miscellaneous	4,190	3,900	5,000	3,916
		Ditto ditto of Wards' Estates	125	100	120	4
		Record Establishment	...	...	...	249
		Total Contingencies	9,159	8,500	9,360	8,865
		Total Board of Revenue	2,76,000	2,86,000	2,73,000	2,76,952
		Commissioners.				
		Salaries.				
8	8	Commissioners (2,916⅔)[4]	2,68,800		2,68,800	
1	1	Ditto for Non-Regulation Provinces, (2,500)[4]	28,800		28,800	
		Total Salaries	2,97,600	3,08,000	2,97,600	3,27,336
		GENERAL ESTABLISHMENT.				
		Establishment.				
		Main Office—				
135	137	Clerks	82,602	86,000	79,806	86,278
110	113	Servants	8,526	8,000	8,346	8,358
		Temporary Establishment	1,150	2,000	2,350	837
		Wards' Estate Department—				
30	25	Clerks	14,340	16,000	16,380	16,103
12	10	Servants	852	1,000	984	992
		Local Fund Department—				
13	14	Clerks (less than 200)	7,356	8,000	6,900	8,164
3	2	Servants	168		180	
		Road-cess Department—				
8	8	Clerks (less than 200)	4,308		4,284	
...	1	Servant	72		...	
		Statistical Department—				
1	1	Clerk	360	1,000	360	...
		Municipal Department—				
4	3	Clerks	1,680		2,136	...
		Land Acquisition Department—				
...	..	Clerks	...		...	...
...	...	Servants	...		...	...
		Educational Establishment—				
6	7	Clerks (less than 200)	5,580	5,000	5,580	5,460
...	7	Partition Establishment, Temporary	3,120	4,000	3,096	3,514
		Revenue Record Room Establishments, &c.	2,100	2,000	2,100	2,680
					1,32,502	
		Deduct—Probable Savings			*771*	
		Total Establishment	1,32,154	1,33,000	1,31,731	1,32,386
		Carried over	2,97,600	3,08,000	2,97,600	3,27,336

18.—GENERAL ADMINISTRATION—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Commissioners—*contd.*				
Brought forward	2,97,600	3,08,000	2,97,600	3,27,336
GENERAL ESTABLISHMENT—Brought forward	1,32,154	1,33,000	1,31,731	1,32,386
Allowances.				
Travelling Allowance of Officers	26,675	26,000	27,000	25,965
Ditto of Establishment	5,105	4,000	5,606	4,365
Ditto of Wards' Establishment	275			207
Total Allowances	32,055	30,000	32,606	30,537
Supplies and Services.				
Keep of Elephants	1,500		8,200	770
Purchase of Tents	2,276		6,827	3,280
Value of Stores	...		...	85
Petty Construction and Repairs	..		...	342
Total Supplies and Services	3,776	5,000	15,027	4,477
Contingencies.				
Remuneration to Copyists	795		665	1,007
Office and Ground Rent	.		...	...
Rates and Taxes	7,684		7,498	7,507
Hot Weather Charges	...		...	2,528
Purchase of Furniture	...		...	1,972
Purchase of Books and Publications	265		165	304
Tour Charges	...		...	2,721
Postage Charges	...			5,965
Do. of Wards' Estate	...			
Telegram Charges	19,800		23,556	1,591
Do. of Wards' Estate	...			
Office Expenses and Miscellaneous	116			4,209
Do. Wards' Department	1,500			909
Do Record Room	...			244
Regrant of Savings	1,013		...	.
Total Contingencies	31,173	33,000	31,884	28,957
TOTAL GENERAL ESTABLISHMENT	1,99,158	2,01,000	2,11,248	1,96,357
STEAMERS AT DACCA AND CHITTAGONG.				
Salary.				
Engineer (240, allowance 15) (Numbers: 1891-92: 1; 1892-93: 1)	3 063	3,000	3,063	3,049
Establishment.				
Serangs, &c. (Numbers: 1891-92: 50; 1892-93: 50)	9,089	9,000	9,089	8,382
Supplies and Services.				
Coal and other Fuel	4,400	4,000	4,400	1,755
Marine Stores, &c.	3,800	3,000	3 800	1,107
Repair of Steamer	4,500	5,000	4,500	156
Dockyard Service				6,489
Total Supplies and Services	12,700	12,000	12,700	9,507
Contingencies.				
Miscellaneous	270	1,000	300	830
TOTAL STEAMERS	25,122	25,000	25,152	21,768
Total Commissioners	5,21,880	5,34,000	5,34,000	5,45 461
General Establishment of Local Funds				
Percentage for Treasury, &c., Establishment				
Establishment and Contingencies	2,85,000	2,85,000	2,85,000	2,75,646
Travelling Allowance of Members				

19A.—LAW AND JUSTICE—COURTS OF LAW

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs
PROVINCIAL.				
High Court	11,35,000	11,40,000	11,10,000	11,27,490
Law Officers	2,82,000	2,97,000	2,72,000	2,62,436
Coroner's Court	13 000	15,000	13,000	13 700
Presidency Magistrate's Court	63 000	61,000	63,000	59,286
Civil and Sessions Courts	43,00,000	43,30,000	4 ,17,000	42,58,839
Courts of Small Causes	1,82,000	2,04,000	2,04,000	2,08,900
Criminal Courts	22,45,000	22,40,000	22,19,000	21,80,186
Pleadership Examination Charges	8,000	7,000	7,000	5,702
Refunds	1,15,000	1 16,000	1,00,000	1,15,079
TOTAL	84,33,000	84,10,000	85,05,000	82,40,807

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		High Court.				
		JUDGES.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Chief Justice (6,000) - -	72,000	72,000	72,000	72,000
12	12	Puisne Judges, 3 (4,166)[4] & 9 (3,750)[4] -	5,45,600	5,32,700	5,45,600	5,44,943
			6,17,600		6,17,600	
		Deduct—Probable Savings -	*600*		*27,600*	
		TOTAL JUDGES -	6,17,000	6,04,700	5,90,000	6,16,943
		REGISTRAR, ORIGINAL SIDE.				
		Salaries.				
1	1	Registrar (1,875) - - -	22,500	22,500	22,500	40,439
1	1	Assistant Registrar (500—600) -	6,480	6,500	6,000	
1	1	Clerk to the Chief Justice (500) -	6,000	6,000	6,000	4,000
		Total Salaries -	34,980	35,000	34,500	44,439
		Establishment.				
3	2	Clerks (200 and over) - -	6,000	6,000	8,400	31,618
33	33	Do. (less than 200) - -	22,379	22,500	21,083	
35	35	Servants - - -	3,527	3,500	3,563	4,555
1	1	Crier and Keeper of the Court -	900	1,000	900	1,200
9	9	Court House Servants - -	756	1,000	756	...
		Temporary Establishment - -	...	...	...	270
		Total Establishment -	33,562	34,000	34,702	37,643
		Allowances.				
		Travelling Allowances - - -	60	...	60	...
		Allowance to Court Keeper - - -	600	...	300	...
		Total Allowances -	660	...	360	...
		Supplies and Services.				
		Stamps for Government Suits - -	12,000	11,000	10,500	6,000
		Contingencies.				
		Books and Publications - - -	70	70	70	20
		Office and Ground Rent - - -	16,380	17,000	16,380	16,380
		Rates and Taxes - - -				
		Postage Charges - - -	50	30	100	27
		Office Expenses and Miscellaneous - -	10,000	10,900	15,000	8,602
		Total Contingencies -	26,500	28,000	31,550	25,029
		TOTAL REGISTRAR, ORIGINAL SIDE -	1,07,702	1,08,000	1,11,612	1,13,111
		COMMISSIONER FOR TAKING ACCOUNTS AND TAXING-MASTER.				
		Establishment.				
2	2	Assistant Registrars (400–600) (200–300)	7,680	7,600	7,600	...
1	1	Clerk (300) - - -	3,600	3,600	3,600	10,645
14	15	Clerks (less than 200) - -	7,744	7,800	7,252	
4	4	Servants - - -	348	500	348	558
		Total Establishment -	19,372	19,500	18,800	11,203
		Contingencies.				
		Office Expenses and Miscellaneous - -	300	500	286	268
		TOTAL COMMISSIONER FOR TAKING ACCOUNTS, &c. -	19,672	20,000	19,086	11,471
		CLERK OF INSOLVENCY.				
		Salaries.				
1	1	Chief Clerk to the Insolvent Court (1,000)	12,000	12,000	12,000	
		Establishment.				
12	12	Clerks (less than 200) - -	6,572	6,500	6,618	6,210
2	2	Servants - - -	168	500	168	...
		Total Establishment -	6,740	7,000	6,786	6,210
		Contingencies.				
		Office Expenses and Miscellaneous - -	900	1,000	500	1,473
		TOTAL CLERK OF INSOLVENCY -	19,640	20,000	19,286	11,683
		CLERK OF THE CROWN.				
		Salaries.				
1	1	Clerk of the Crown (700) - -	8,400	8,400	8,400	8,400
		Establishment.				
6	6	Clerks - - - -	2,394	2,400	2,394	1,918
4	4	Servants - - -	414	400	408	234
		Total Establishment -	2,808	2,800	2,802	2,152
		Contingencies.				
		Sessions Expenses - - -	2,500	2,400	2,000	2,777
		Office Expenses and Miscellaneous - -	700	400	500	609
		Total Contingencies -	3,200	2,800	2,500	3,386
		TOTAL CLERK OF THE CROWN -	14,408	14,000	13,702	13,938
		Carried over -	7,78,422	7,66,700	7,53,686	7,67,146

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		High Court—*continued.*				
		Brought forward -	7,78,422	7,66,700	7,53,686	7,67,146
		OFFICIAL RECEIVER.				
		Salaries.				
1	1	Receiver (700) - - -	8,400	8,400	8,400	8,400
		Establishment.				
1	1	Clerk (200) - - -	2,400	2,400	2,400	7,247
10	10	Clerks (less than 200) - -	4,884	4,890	4,884	
5	5	Servants - - -	408	410	408	480
		Total Establishment -	7,692	7,700	7,692	7,727
		Allowance to the Receiver - -	5.000	15,000	...	...
		Contingencies.				
		Office Expenses and Miscellaneous - -	500	900	908	468
		TOTAL OFFICIAL RECEIVER -	21,592	32,000	17,000	16,595
		SHERIFF.				
		Deficit of Receipts over Expenditure payable to the Sheriff - - -	...	...	...	2,860
		TRANSLATORS (ORIGINAL SIDE).				
		Salaries.				
5	6	Translators (600, 2—400, 250, 200, 150)	24,000	24,000	24,000	23,360
		REGISTRAR, APPELLATE SIDE.				
		Salaries.				
1	1	Registrar (1,700)[4] - - -	19,584	22,000	19,584	
1	1	Deputy Registrar (1,000) - -	12,000	12,000	12,000	
1	1	Assistant Registrar (660) - -	6,480	8,000	6,000	
		Total Salaries -	38,064	42,000	37,584	42,590
		Establishment.				
15	14	Clerks (200 and over) - -	59.040	65,000	65,640	1,09,681
69	71	Clerks (less than 200) - -	46,104	44,000	44,112	
146	146	Servants - - -	13,500	13,500	13,548	13,472
1	1	Court-keeper - - -	1,800	2,000	1,800	1,800
1	...	Provincial Establishment - -	...	500	360	90
					1,25,460	
		Deduct—Probable Savings -			*2,706*	
		Total Establishment -	1,20,444	1,25,000	1,22,754	1,25,043
		Allowances.				
		Travelling Allowances - - -	100	100	100	88
		Supplies and Services.				
		Library - - - -	1,440	1,400	1,440	963
		Contingencies.				
		Books and Publications - - -	...	...	...	52
		Postage Charges - - -	6,000	6,000	6,000	6,019
		Office Expenses and Miscellaneous - -	8 000	8,500	8,000	9,472
		Total Contingencies -	14,000	14,500	14,000	15,543
		TOTAL REGISTRAR, APPELLATE SIDE -	1,74,048	1,83,000	1,75,878	1,84,227
		Carried over -	9,98,062	10,05,700	9,70,564	9,94,188

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		High Court—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	9,98,062	10,05,700	9,70,564	9,94,188
		TRANSLATORS AND INTERPRETERS (APPELLATE SIDE).				
11	8	Translators and Interpreters (200 and over) - - -	22,800	30,000	30,000	
13	16	Ditto (less than 200) - -	28,224	22,000	23,136	
		TOTAL TRANSLATORS AND INTERPRETERS, APPELLATE SIDE - - -	51,024	52,000	53,136	51,715
		COPYIST ESTABLISHMENT.				
		Establishment.				
18	18	Copyists, Original Side - -	7,527	7,000	7,632	7,006
55	55	Do., Appellate Side - -	45,144	41,000	44,400	40,331
			52,671		52,032	
		Deduct—Probable Savings -	*1,231*		*32*	
		Total Establishment -	51,440	48,000	52,000	47,337
		Supplies and Services.				
		Copying Special Appeals and Pleadings	12,000	12,000	12,000	11,991
		TOTAL COPYIST ESTABLISHMENT -	63,440	60,000	64,000	59,328
		REPORTER.				
		Salaries.				
1	1	Law Reporter (900) - -	10,800	10,800	10,800	
3	3	Ditto (300) - -	10,800	10,800	10,800	
		Total Salaries -	21,600	21,600	21,600	21,600
		Establishment.				
1	1	Clerk (50) - - -	600	600	600	600
...	3	Servants - - -	174	...	...	...
			774	600	600	600
		Contingencies.				
		Office Expenses and Miscellaneous -	100	100	100	59
		TOTAL REPORTER -	22,474	22,300	22,300	22,259
		Total High Court :	11,35,000	11,40,000	11,10,000	11,27,490
		Law Officers.				
		ENGLISH LAW OFFICERS.				
		Salaries.				
1	1	Advocate-General (3,135) - -	37,620	38,000	37,620	37,620
1	1	Standing Counsel (1,333) - -	16,000	16,000	16,000	16,000
1	1	Solicitor to Government (2,000) -	24,000	24,000	24,000	24,000
		Total Salaries -	77,620	78,000	77,620	77,620
		Establishment.				
		Establishments of Advocate-General -	3,762	3,800	3,762	3,762
		Allowances.				
		Allowance to Solicitors for endorsing Orders -	600	600	600	600
		Do. for Conducting Criminal Prosecutions -	12,000	12,000	12,000	12,000
			12,600	12,600	12,600	12,600
		Supplies and Services.				
		Charges for Conducting Law Suits - -	2,000	5,000	5,000	2,006
		Contingencies.				
		Office and Ground Rent - - - } Rates and Taxes - - - }	1,881	1,600	1,881	1,881
		Postage Charges - - - } Office Expenses and Miscellaneous - - }	2,137	2,000	1,000	2,172
		Total Contingencies -	4,018	3,600	2,881	4,053
		TOTAL ENGLISH LAW OFFICERS -	1,00,000	1,03,000	1,91,863	1,00,041
		Carried over -	1,00,000	1,03,000	1,01,863	1,00,041

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Law Officers—*continued.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,00,000	1,03,000	1,01,863	1,00,041
		LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.				
		Salaries.				
1	1	Superintendent and Remembrancer of Legal Affairs (3,000)[4] - -	34,560	34,600	34,560	34,560
1	1	Deputy Superintendent (2,000) -	24,000	24 800	24,000	13,535
1	1	Government Pleader (300) - -	3,600	3,600	3,600	3,000
		Total Salaries -	62,160	63,000	62,160	51,095
		Establishment.				
1	1	Clerk (250) - - -	3,000	3,000	3,000	9,643
9	9	Clerks (less than 200) - -	6,540	7,000	6,540	
9	9	Servants - - -	780	1,000	780	776
		Total Establishment -	10,320	11,000	10,320	10,419
		Supplies and Services.				
		Fees to Pleaders in Criminal Cases -	1,000	1,000	1,000	960
		Charges for conducting Law Suits -	10,000	20,000	9,000	9,293
		Total Supplies and Services -	11,000	21,000	10,000	10,253
		Contingencies.				
		Postage Charges - -	200	200	200	144
		Do. chargeable to Wards' Estates -	50	100	100	30
		Service Telegrams - - -	...	100	...	18
		Office Expenses and Miscellaneous -	500	600	500	436
		Wards' Establishment - - -	...	...	...	3
		Total Contingencies -	750	1,000	800	631
			84,230	96,000	83,280	72,398
		Deduct—Amount to be recovered from Wards' Estates -	*5,246*	*6,000*	*5,659*	*4,202*
		TOTAL LEGAL REMEMBRANCER, &c. -	78,984	90,000	77,621	68,196
		MOFUSSIL ESTABLISHMENT.				
		Salaries.				
39	39	Government Pleaders (less than 200) -	21,900	22,000	21,900	21,837
		Establishment.				
31	31	Mookhtears or Legal Agents -	5,616	6,000	5,616	5,986
		Supplies and Services.				
		Fees to Pleaders in Criminal Cases -	55,000	55,000	54,000	51,347
		Do. in Pauper Suits - -	500	2,000	2,000	168
		Do. in Civil Suits - -	20,000	19,000	9,000	14,861
		Total Supplies and Services -	75,500	76,000	65,000	66,376
		TOTAL MOFUSSIL ESTABLISHMENT -	1,03,016	1,04,000	92,516	94,199
		Total Law Officers -	2,82,000	2,97,000	2,72,000	2,62,436
		Coroner's Court.				
		Salaries.				
1	1	Coroner (300) - - -	3,600	3,600	3,600	3,600
1	1	Surgeon (500) - - -	6,000	8,000	6,000	6,936
		Total Salaries -	9,600	11,600	9,600	10,536
		Establishment.				
1	1	Clerk and Interpreter (60) - -	720	750	720	720
3	3	Servants - - -	252	250	252	250
		Total Establishment -	972	1,000	972	970
		Allowances.				
		Travelling Allowances - - -	432	400	432	432
		Contingencies.				
		Office and Ground Rent - - -	1,440	1,400	1,440	1,440
		Rates and Taxes - - -				
		Office Expenses and Miscellaneous -	556	600	556	412
		Total Contingencies -	1,996	2,000	1,996	1,852
		Total Coroner's Court -	13,000	15,000	13,000	13,790

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Presidency Magistrate's Court.				
		Salaries.				
2	2	Magistrates (1,500) (1,250) -	33,000	33,000	33,000	27,626
		Establishment.				
1	1	Interpreter (250) - - -	3,000	3,000	3,000	17,892
16	16	Interpreters and Clerks (less than 200)-	15,036	14,400	14,820	
12	12	Servants - - -	1,020	1,000	1,020	1,007
1	1	Driver of the Jail Van (80) - -	960	900	960	960
			20,016			
		Deduct—Probable Savings - -	*16*			
		Total Establishment -	20,000	19,300	19,800	19,859
		Allowances.				
		Travelling Allowances - - -	10	10	10	
		Fees to Interpreters - - -	90	90	40	
		Total Allowances -	100	100	50	95
		Supplies and Services.				
		Dieting and Travelling Allowance to Witnesses and Conveyance of Prisoners - -	400	400	400	475
		Charges for Mofussil Witnesses attending High Court - - - -	500	200	2,000	197
		Expenses of Witnesses and Complainants attending Magistrates' Courts - - -	900	1,000	500	442
		Feed and Keep of Horses for the Prisoners' Jail Van - - - -	2,300	1,500	1,500	1,603
		Total Supplies and Services -	4,100	3,100	4,400	2,717
		Contingencies.				
		Office and Ground Rent - - -	3,200	3,000	3,220	6,819
		Rates and Taxes - - -				
		Postage Charges - - -	600	600	600	585
		Telegram Charges - - -	300	400	200	149
		Office Expenses and Miscellaneous - -	1,700	1,500	1,730	1,436
		Total Contingencies -	5,800	5,500	5,750	8,989
		Total Presidency Magistrates' Court -	**63,000**	**61,000**	**63,000**	**59,286**
		Civil and Sessions Courts.				
		DISTRICT AND SESSIONS JUDGES.				
		Salaries.				
		District and Sessions Judges—				
15	14	1st Grade (2,500)[4] - -	4,03,200	4,15,000	4,32,000	7,45,817
13	14	2nd „ (2,000)[4] - -	3,22,560	3,15,000	2,99,520	
...	1	Additional (2,000) - -	18,000	...	...	...
1	1	Judicial Commissioner (2,500)[4] -	28,800	28,800	28,800	28,800
1	1	Assistant Judge (1,600) - -	19,200	16,200	15,360	...
		Total Salaries -	7,91,760	7,75,000	7,75,680	7,74,617
		Establishment.				
27	27	Translators (less than 200) - -	29,332	29,500	29,328	29,500
58	58	Civil Court Ameens (ditto) - -	37,920	40,000	37,920	40,056
568	569	Clerks (ditto) - -	2,77,155	2,77,000	2,77,114	2,69,103
281	280	Servants - - -	18,498	18,500	18,558	18,020
		Temporary Establishment - -	14,900	10,000	10,080	10,850
		Total Establishment -	3,77,805	3,75,000	3,73,000	3,67,529
		TOTAL DISTRICT AND SESSIONS JUDGES -	11,69,565	11,50,000	11,48,680	11,42,146
		SUBORDINATE JUDGES.				
		Salaries.				
7	7	1st Grade (1,000) - -	84,000	84,000	84,000	
15	16	2nd „ (800) - -	1,53,600	1,44,000	1,44,000	
27	30	3rd „ (600) - -	2,16,000	1,95,000	1,94,400	
6	...	Additional (2-800 and 4-600) -	...	30,000	48,000	
		Total Salaries -	4,53,600	4,53,000	4,70,400	4,45,084
		Establishment.				
		DISTRICT COURTS.				
174	186	Sheristadars, Peshkars, Mohurirs and others (less than 200) - -	79,960	80,000	79,222	80,463
105	106	Servants - - -	6,624	7,000	6,564	7,489
		Temporary Establishments - -	...	...	5,214	28
		Total Establishment, District Courts -	86,584	87,000	91,000	87,980
			86,584	87,000	91,000	87,980
		Carried over -	4,53,600	4,53,000	4,70,400	4,45,984
			11,69,565	11,50,000	11,48,680	11,42,146

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*contd.*				
		Brought forward -	11,69,565	11,50,000	11,48,680	11,42,146
		SUBORDINATE JUDGES—Brought forward -	4,53,600	4,53,000	4,70,400	4,45,0[illegible]4
		Establishment—Brought forward -	86,584	87,000	91,000	87,980
		MOFUSSIL SMALL CAUSE COURTS.				
1	1	Registrar (200) - - -	54,191	2,400	2,400	6,295
85	85	Clerks and Cashiers (less than 200) -		50,000	52,176	48,838
72	72	Bailiffs ditto - -	4,884	5,000	4,884	7,470
48	48	Servants - - -	2,568	2,400	2,568	
1	1	Sale Ameen - - -	168	200	168	168
		Temporary Establishment - -	...	...		75
		Total Establishment, Mofussil Small Cause Courts - - -	61,811	60,000	62,196	62,846
		Total Establishment -	1,48,395	1,47,000	1,53,196	1,50,826
		TOTAL SUBORDINATE JUDGES -	6,01,995	6,00,000	6,23,596	5,95,910
		MUNSIFFS.				
		Salaries.				
75	75	1st Grade (400) - - -	3,60,000	3,60,000	3,60,000	8,43,876
70	75	2nd „ (300) - - -	2,70,000	2,52,000	2,52,000	
65	75	3rd „ (250) - - -	2,25,000	1,95,000	1,95,000	
25	65	4th „ (200) - - -	1,56,000	60,000	60,000	
55	...	Additional - - -	...	75,000	1,65,000	70,917
		Total Salaries -	10,11,000	9,42,000	10,32,000	9,14,793
		Establishment.				
1,383	1,298	Sheristadars, Mohurirs, &c. - -	4,55,000	4,50,500	4,80,000	4,33,547
		Establishment for Additional Munsiffs -		500		457
		Temporary Establishments - -				
		Total Establishment -	4,55,000	4,51,000	4,80,000	4,34,004
		TOTAL MUNSIFFS -	14,66,000	13,93,000	15,12,000	13,48,797
		For improvement of the Ministerial Establishment of the Civil Courts - - -	11,310		50,000	
			32,48,870		33,34,276	
		Deduct—Probable Savings -	*49,870*		*11,276*	
		Total Salaries and Establishment of Civil and Sessions Courts - - -	31,99,000	31,43,000	33,23,000	30,86,853
		Allowances.				
		Boat allowance - - - -	...	2,000	...	1,560
		Travelling Allowances of Officers - -	21,000	21,000	21,000	19,468
		Ditto ditto of Establishment -	6,000	5,000	5,000	5,018
		Total Allowances -	27,000	28,000	26,000	26,046
		Supplies and Services.				
		Remuneration to copyists - - -	2,25,000	2,22,000	2,12,000	2,22,363
		Diet and Travelling Expenses of Witnesses -	20,000	20,000	19,534	17,774
		Process-Serving Charges - - -	62,000	63,000	58,000	61,213
		Fees for Custody of Wills - - -	100	...	561	12
		Purchase of Tents - - -	...	...	...	31
		Petty Construction and Repairs - -	...	...	...	9,976
		Cost of Land - - - -	...		...	185
		Total Supplies and Services -	3,07,100	3,05,000	2,90,095	3,11,554
		Contingencies.				
		Section-writing - - -	...	...	...	18
		Books and Publications - - -	400	100	3,473	100
		Office and Ground-rent - - -	22,000	22,900	23,177	22,036
		Rates and Taxes - - - -				122
		Tour Charges - - - -	1,00,000	91,000	1,00,000	64
		Repair of Tents - - - -				16,993
		Purchase and Repair of Furniture - -				24,146
		Postage Charges - - -				347
		Telegram Charges - - -				44,967
		Office Expenses and Miscellaneous - -				...
		Total Contingencies -	1,22,400	1,14,000	1,26,650	1,08,793
		Carried over -	36,55,500	35,90,000	37,65,745	35,33,246

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Civil and Sessions Courts—*contd.*				
		Brought forward -	36,55,500	35,90,000	37,65,745	35,33,246
		PROCESS-SERVING ESTABLISHMENT.				
		Establishment.				
232	231	Nazirs - - - -	1,19,696	1,18,000	1,19,475	1,17,545
7,342	7,460	Peons - - - -	6,27,170	6,06,000	6,19,948	5,90,648
		Extra Peons - - -	23,930	15,000	21,854	17,254
			7,70,796		7,61,277	
		Deduct—Probable Savings -	*36,796*		*11,022*	
		Total Establishment -	7,34,000	7,39,000	7,50,255	7,25,447
		Allowances.				
		Travelling Allowances - - -	500	1,000	1,000	146
		TOTAL PROCESS-SERVING ESTABLISHMENT -	7,34,500	7,40,000	7,51,255	7,25,593
		Total Civil and Sessions Courts -	**43,90,000**	**43,30,000**	**45,17,000**	**42,58,839**
		Courts of Small Causes.				
		PRESIDENCY COURTS.				
		Salaries.				
1	1	First Judge (2,200) - -	26,400	25,200	25,200	
1	1	Second do. (1,400) - -	16,800	16,800	16,800	
1	1	Third do. (1,300) - -	15,600	15,600	15,600	85,243
1	1	Fourth do. (1,125) - -	13,500	13,500	13,500	
1	1	Fifth do. (1,000) - -	12,000	12,000	12,000	
1	1	Registrar and Chief Ministerial Officer (750—900) - - -	10,080	6,900	9,720	8,428
1	1	Clerk of the Court (500) - -	6,000	6,000	6,000	6,030
		Total Salaries -	1,00,380	96,000	98,820	99,701
		Establishment.				
1	1	Deputy Clerk and Head Bailiff -	4,800	4,800	4,800	
5	5	Clerks (200 and over) - -	12,600	12,600	12,600	44,334
62	62	Do. (less than 200) - -	29,064	28,000	29,064	
44	44	Servants - - -	3,720	3,700	3,720	3,410
3	3	Interpreter and Translators (less than 200)	4,800	4,800	4,800	4,800
45	45	Bailiffs, Criers and others - -	10,404	14,000	10,404	17,374
		Temporary Establishment - -	3,192	3,100	...	1,862
			68,580		65,388	
		Deduct—Probable Savings -	*2,500*		*5,013*	
		Total Establishment -	66,080	71,000	60,375	71,780
		Allowances.				
		Commission to Bailiffs - - -	4,580	...	4,634	
		Allowance to Stamp Vendor - -	1,800	...	1,800	
		Contingencies.	6,380	...	6,434	
		Books and Publications - - -	...	...	...	418
		Office and Ground-rent - - -	} 6,680	{ 4,500	} 4,680	{ 4,680
		Rates and Taxes - - -		1,000		799
		Purchase and Repair of Furniture - -	...	500	...	...
		Postage Charges - - -	480	500	480	440
		Office Expenses and Miscellaneous - -	2,000	1,500	1,535	1,138
		Total Contingencies -	9,160	8,000	6,695	7,475
		TOTAL PRESIDENCY COURTS -	1,82,000	1,75,000	1,72,324	1,78,956
		MOFUSSIL COURTS.				
		Salary.				
1		Judge (1,500) - - -		17,000	18,000	17,749
		Establishment.				
11		Clerks (less than 200) - -		6,000	6,660	6,131
6		Servants, &c. - - -		1,000	324	1,054
		Temporary Establishment - -		...	792	...
		Total Establishment -		7,000	7,776	7,185
		Allowances.				
		Travelling Allowances of Officers - -		1,500	2,000	1,466
		Process-Server's Establishments.				
		52 Runners - - - -		3,500	3,900	3,643
		TOTAL MOFUSSIL COURTS -		29,000	31,676	30,043
		Total Courts of Small Causes -	**1,82,000**	**2,04,000**	**2,04,000**	**2,08,999**

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Criminal Courts.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Moiety of the Salaries of Collectors and Magistrates transferred from "3, Land Revenue—Charges of District Administration—General Establishments" (page 17) - -	12,75,000	12,30,000	12,50,000	12,52,292
1	1	Cantonment Joint Magistrate (1,000)	12,000	12,000	12,000	} 19,354
2	2	Ditto Magistrates (800) (700)	18,000	18,000	18,000	
1	1	Assistant to the Superintendent, Tributary Mehals (300) - -	3,600	6,000	6,000	6,529
			13,08,600		12,86,000	
		Deduct—Probable Savings -	*4,600*		*6,000*	
		Total Salaries .	13,04,000	12,66,000	12,80,000	12,78,175
		Establishment.				
		Chief Office Establishment—				
5	5	Clerks (200 and over) - -	12,192	} 2,20,000	12,192	} 2,14,516
407	413	Clerks (less than 200) - -	2,00,226		1,97,826	
284	286	Servants - - -	16,666	17,000	16,470	16,505
		Deputy Collectors and Deputy Magistrates—				
		Moiety of Establishment of Deputy Magistrates transferred from "3, Land Revenue—Charges of District Administration" (page 17) -	1,92,709	1,90,000	1,89,575	1,78,512
		Establishment of Superintendent, Tributary Mehals—				
14	14	Clerks - .. - -	9,696	10,000	9,612	11,000
20	20	Servants - - -	1,392	1,400	1,368	...
		Hazut Establishment - -	228	300	228	...
		Cantonment Magistrate's Establishment-				
11	11	Clerks - - -	4,879	5,000	4,795	3,277
10	10	Servants - - -	624	500	624	...
		Honorary Magistrate's Establishment -	10,410	12,000	8,466	9,719
		Temporary Establishment - -	500	300	644	196
			4,49,522		4,41,800	
		Deduct—Probable Savings -	*9,522*		*20,800*	
		Total Establishment -	4,40,000	4,56,500	4,21,000	4,33,725
		Allowances.				
		Moiety of "Travelling Allowance" of Officers transferred from "3, Land Revenue—Charges of District Administration—General Establishments" (page 17) - . -	61,500	56,000	59,000	60,332
		House Allowance do. do. (page 17) -	3,500	4,000	3,500	3,753
		Travelling Allowance of Cantonment Magistrates and Superintendent, Tributary Mehals -	2,000	2,000	...	2,257
		Travelling Allowance of Establishment -	15,000	15,000	18,000	13,587
		Total Allowances -	82,000	77,000	80,500	79 929
		Supplies and Services.				
		Diet Money to Witnesses - -	24,000	24,000	23,062	22,419
		Keep of Elephants - - -	6,000	7,000	6,316	7,280
		Purchase of Boats - - -	1,500	1,500	1,500	...
		Repair to Steamers - - -	...	...	500	..
		Process-serving Charges - - -	9,060	10,000	7,000	8,183
		Purchase of Tents - - -	11,406	34,000	34,219	1 913
		Cost of land - - -	...	..	...	174
		Petty Construction and Repairs - -	1,000	5,000	...	4,710
		Value of Stores - - -	..	...	...	8
		Total Supplies and Services -	52,966	81,500	72,597	44,687
		Contingencies.				
		Purchase of Books and Publications -	84	300	...	256
		Repair of Tents - - -	...	...	...	221
		Purchase of Furniture - - -	...	...	...	5,707
		Postage Charges - - -	...	...	...	21,569
		Telegram Charges - - -	...	...	...	2,247
		Remuneration to Copyists . - -	53,000	56,000	50,000	53 771
		Section-writing - - -	400	300	400	198
		Rents, Rates, and Taxes. - - -	12,500	11,000	14,722	7,660
		Office Expenses and Miscellaneous - -	73,000	73,400	74,000	41,24
		Regrant of savings under contract contingencies	1 740	2,000	1,084	...
		Total Contingencies -	1,40 724	1,43,000	1,37,206	1,32,875
		Carried over -	20,19,690	20,24,000	19,91,303	19,69,391

19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Criminal Courts—*contd.*				
		Brought forward	20,19,690	20,24,000	19,91,303	19,69,391
		PROCESS-SERVING ESTABLISHMENT.				
1,273	1,273	Peons - - - -	1,03,884	94,000	1,04,052	92,363
		Extra Peons - - -	13,400	10,000	11,560	12,862
		Travelling Allowance - -	40	...	40	53
		Contingencies - - -	...	...	10	...
			1,17,324		1,15,662	
		Deduct—Probable Savings -	*10,324*		*8,965*	
		TOTAL PROCESS-SERVING ESTABLISHMENT -	1,07,000	1,04,000	1,06,697	1,05,278
		SUB-DIVISIONAL ESTABLISHMENTS.				
		Moiety of Sub-Deputy Magistrate's Salaries and Establishment transferred from "3, Land Revenue—Charges of District Administration—Sub-Divisional Establishments" (p. 18) .	1,07,310	1,00,000	1,10,160	1,02,872
		Allowances.				
		Travelling Allowances of Officers - -	} 11,000	8,000	} 10,840	8,197
		Ditto of Establishment -		4,000		3,448
		TOTAL SUB-DIVISIONAL ESTABLISHMENTS -	1,18,310	1,12,000	1,21,000	1,14,517
		Total Criminal Courts -	22,45,000	22,40,000	22,19,000	21,89,186

19B.—LAW AND JUSTICE—JAILS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Jails - - - - -	12,75,000	12,10,000	12,96,000	12,09,570
Jail Manufactures - - - -	8,25,000	8,24,500	8,99,500	8,30,709
Refunds - - - - -	...	500	500	28
TOTAL -	21,00,000	20,35,000	21,96,000	20,40,307

DETAILS.

Numbers. 1891-92.	Numbers. 1892-93.	Jails.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		SUPERINTENDENCE.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector General (2,000) -	24,000	24,000	24,000	27,285
1	1	Personal Assistant to Inspector General (500) - - -	6,000	6,000	6,000	6,567
		Total Salaries -	30,000	30,000	30,000	33,852
		Establishment.				
1	1	Clerk (on 200) - - -	2,400	2,400	2,400	} 14,952
25	25	Clerks (less than 200) - -	13,158	12,800	12,780	
8	8	Servants - - -	744	800	732	752
		Temporary Establishment - -	180	100	...	...
		Total Establishment -	16,482	16,100	15,912	15,704
		Allowances.				
		Hill journey allowance - - -	...	...	...	52
		Travelling Allowances - - -	3,200	3,200	3,200	2,980
		Contingencies.				
		Postage Charges - - -	1,400	1,600	1,400	1,246
		Telegram Charges - - -	200	200	200	218
		Office Expenses and Miscellaneous - -	1,400	1,200	1,200	1,620
		Total Contingencies -	3,000	3,000	2,800	3,084
		TOTAL SUPERINTENDENCE -	52,682	52,300	51,912	55,672
		SALARIES.				
		Presidency Jail.				
1	1	Superintendent (900) -	10,800	10,800	10,800	
1	1	Deputy Superintendent (350) -	4,200	6,000	6,000	
1	1	Jailor (305) -	3,660	3,500	3,480	
1	1	Deputy Jailor (50) -	600	600	600	
3	3	Assistant Jailors (40-50) -	1,596	1,600	1,608	
					22,488	
		Deduct—Probable Savings -			*488*	
		Total Presidency Jail -	20,856	22,500	22,000	23,744
		Carried over -	20,856	22,500	22,000	23,744

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		SALARIES—Brought forward -	20,856	22,500	22,000	23,744
		Central Jails.				
5	5	Superintendents (1,050, 4—850) -	53,400		53,400	
6	6	Medical Officers (300, 150, 4—100) -	10,200		10,200	
3	3	Depy. Superintendents (600, 540, 410) -	18,600		17,640	
3	1	Asst. Superintendents (400) - -	4,800		11,400	
6	6	Jailors (275, 245, 225, 205, 195, 185) -	15,960		14,760	
7	7	Deputy Jailors (50—60) - -	4,848		4,788	
17	17	Assistant Jailors (40—50) - -	9,348		9,420	
			1,17,156		1,21,608	
		Deduct—Probable Savings -	*656*		*915*	
		Total Central Jails -	1,16,500	1,06,000	1,20,693	1,06,702
		District Jails.				
39	39	Superintendents (16—100, 16—75, 6—50 and 30) - -	37,560	37,000	37,260	
24	24	Jailors (3—175, 160, 155, 3—135, 6—125, 110, 3—105, 2—100, 2—80, and 2—75) - - -	35,160	37,000	37,440	
39	41	Assistant Jailors (40—50) -	23,280	23,000	22,884	
					97,584	
		Deduct—Probable Savings -			*124*	
		Total District Jails -	96,000	97,000	97,460	97,397
		Reformatory Schools.				
1	1	Superintendent (300—400) - -	3,840	3,800	3,720	
1	1	Superintendent (100) - -	1,200	1,200	1,200	
1	1	Deputy Superintendent (250) -	3,000	3,000	3,000	
		Total Reformatory Schools -	8,040	8,000	7,920	8,087
		TOTAL SALARIES -	2,41,396	2,33,500	2,48,073	2,35,930
		CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENTS.				
		Lock-ups.				
1	3	Clerks (10) - - -	360	400	120	406
		Reformatory Schools.				
5	5	Clerks (less than 200) - -	1,992	1,780	1,968	1,565
1	1	Store-keeper (30) - - -	360	360	360	...
3	3	Masters (25, 30 and 55) - -	1,320	1,320	1,320	2,040
1	1	Blacksmith (30) - - -	360	360	360	
1	1	Carpenter (25) - - -	300	300	300	
1	1	Book-binder (20) - - -	240	240	240	884
1	1	Tinsmith (20) - - -	240	240	240	
		Drill Instructor (allowance) - -	36	...	...	...
		Total Reformatory Schools -	4,848	4,600	4,788	4,489
		TOTAL CLERICAL, &c., ESTABLISHMENTS -	5,208	5,000	4,908	4,895
		WARDER ESTABLISHMENT.				
		Presidency Jail.				
		Europeans.				
4	4	Fixed Warders (90—120) - -	5,040	5,040	5,040	
		Natives.				
53	53	Fixed Warders (10—30) - -	7,440	7,200	7,440	
16	16	Reserve Warders (10—30) - -	2,256	2,060	2,256	
		Total Presidency Jail -	14,736	14,300	14,736	14,246
		Central Jails.				
231	231	Fixed Warders - - -	24,681	24,750	24,744	
105	105	Reserve Warders - - -	12,444	12,450	12,438	
		Total Central Jails -	37,125	37,200	37,182	37,110
		District Jails.				
620	627	Fixed Warders - - -	69,516	66,000	68,196	
154	160	Reserve Warders - - -	17,868	16,000	16,956	
		Total District Jails -	87,384	82,000	85,152	81,859
		Carried over	1,39,245	1,33,500	1,37,070	1,33,215
			5,208	5,000	4,908	4,895

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Jails—*continued.*				
		ESTABLISHMENT—Brought forward -	5,208	5,000	4,908	4,895
		WARDER ESTABLISHMENT—Brought forward -	1,39,245	1,33,500	1,37,070	1,33,215
	46	Apprentice Warders - -	1,656	...	...	...
		Lock-ups.				
432	432	Fixed Warders - - / Reserve Warders - -	47,241	47,100	49,503	47,109
		Reformatory Schools.				
30	30	Fixed Warders - - -	3,408	3,100	3,408	3,029
		TOTAL WARDER ESTABLISHMENT -	1,91,550	1,83,700	1,89,981	1,83,353
		MENIAL AND OTHER ESTABLISHMENTS.				
		Presidency Jail.				
4	2	Servants - - -	192	200	384	173
		Central Jails.				
16	13	Servants - - -	948		1,068	
		Extra and Temporary Establishment -	...		500	
		Total Central Jails -	948	800	1,568	758
		District Jails.				
5	7	Servants - - -	360		264	
		Extra and Temporary Establishment -	950		1,000	
		Total District Jails -	1,310	1,900	1,264	1,212
		Lock-ups.				
5	5	Servants - - -	324		324	
		Extra and Temporary Establishment -	2,676		2,662	
		Total Lock-ups -	3,000	2,500	2,986	2,463
		Reformatory Schools.				
3	4	Cooks and mehters - -	360	300	264	191
		TOTAL MENIAL AND OTHER ESTABLISHMENT -	5,810	5,700	6,466	4,797
		TOTAL ESTABLISHMENT .	2,02,568	1,94,400	2,01,355	1,93,045
		ALLOWANCES.				
		House Allowances (Central Jail) - -	1,800	1,600	1,800	1,595
		Travelling Allowances.				
		Presidency Jail - - -	725	950	725	757
		Central " - - -	2,500	2,000	3,000	1,930
		District " - - -	3,000	3,100	2,600	3,070
		Lock-ups - - -	1,600	1,700	1,180	1,675
		Reformatory Schools - - -	33	150	30	129
		TOTAL ALLOWANCES -	9,658	9,500	9,335	9,156
		SUPPLIES AND SERVICES.				
		Presidency Jail.				
		Rations (Prisoners 1,270) - - -	38,000	37,000	35,500	47,061
		Clothing and Bedding (1,270 Prisoners) -	3,000	1,500	2,000	1,036
		Moving Prisoners - - -	800	900	750	879
		Ordnance Stores - - -	100	900	100	891
		Petty Construction and Repairs - -	4,000	3,400	3,400	3,455
		Miscellaneous - - - -	6,000	5,000	5,000	6,040
		Total Presidency Jail -	51,900	48,700	46,750	59,362
		Central Jails.				
		Rations (Prisoners 7,000) - - -	1,85,000	1,75,000	1,75,000	1,75,004
		Clothing and Bedding (7,000 Prisoners) -	17,000	17,000	25,500	16,356
		Moving Prisoners - - -	9,000	4,000	10,000	9,110
		Ordnance Stores - - -	1,000	500	1,000	428
		Petty Construction and Repairs - -	7,000	9,000	9,000	4,898
		Miscellaneous - - - -	40,000	35,500	45,000	41,372
		Total Central Jails -	2,59,000	2,41,000	2,65,500	2,47,168
		District Jails.				
		Rations (Prisoners 7,910) - - -	1,75,000	1,55,000	1,70,000	1,50,558
		Clothing and Bedding (7,910 Prisoners) -	20,000	23,000	27,500	19,864
		Moving Prisoners - - - -	9,000	9,000	9,000	10,041
		Ordnance Stores - -	1,500	2,000	1,000	1,767
		Petty Construction and Repairs -	11,000	12,000	15,000	9,712
		Cost of land - - - -	2,500	2,000	1,000	745
		Miscellaneous - - - -	55,000	55,000	68,000	54,124
		Total District Jails -	2,74,000	2,58,000	2,91,500	2,46,811
		Carried over -	5,84,900	5,47,700	6,03,750	5,53,341

19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
		SUPPLIES AND SERVICES—Brought forward	5,84,900	5,47,700	6,03,750	5,53,341
		Lock-ups.				
		Rations	25,000	25,000	25,000	24,408
		Clothing and Bedding	1,000	1,000	2,000	525
		Moving Prisoners	6,000	6,000	5,000	5,609
		Diet to Prisoners in the Calcutta Lock-up	1,000	1,000	1,800	556
		Petty Construction and Repairs	5,000	4,000	4,000	3,939
		Miscellaneous	12,000	11,000	10,000	11,017
		Total Lock-ups	50,000	48,000	47,800	46,054
		Reformatory Schools.				
		Rations	12,000	10,000	12,000	6,827
		Clothing and Bedding	1,400	1,000	950	11
		Prisoner Transfer Charges	...	200	200	159
		Petty Construction and Repairs	2,200	300	500	196
		Miscellaneous	4,000	5,000	3,000	4,578
		Total Reformatory Schools	19,600	16,500	16,650	11,771
		TOTAL SUPPLIES AND SERVICES	6,54,500	6,12,200	6,68,200	6,11,160
		HOSPITAL CHARGES.				
		Presidency Jail.				
1	1	Hospital Assistant	840	1,500	1,080	1,245
		Rewards to do.	240	...	...	...
1	1	Compounder	240	200	240	139
		Medical Stores	900	300	500	...
		Hospital Expenses	6,000	7,000	7,500	5,069
		Total Presidency Jail	8,220	9,000	9,320	6,453
		Central Jails.				
7	7	Hospital Assistants	2,916	4,000	4,236	3,081
		Rewards to do.	1,500	1,000	...	905
6	6	Compounders	960	1,000	960	1,006
		Medical Stores	1,500	1,500	1,500	1,270
		Hospital Expenses	19,500	17,500	19,500	17,179
		Total Central Jails	26,376	25,000	26,196	23,441
		District Jails.				
39	39	Hospital Assistants	12,000	12,000	14,300	11,231
		Rewards to do.	3,260	2,500	...	2,740
		Medical Stores	1,500	1,200	1,500	1,187
		Hospital Expenses	15,000	15,000	18,400	13,200
		Total District Jails	31,760	30,700	34,200	28,358
		Lock-ups.				
87	87	Hospital Assistants, &c.	14,100	10,000	13,860	13,247
		Medical Stores	300	300	300	...
		Hospital Expenses	600	700	600	506
		Total Lock-ups.	15,000	11,000	14,760	13,753
		Reformatory Schools.				
2	2	Hospital Assistants	420	600	600	517
		Medical Stores	...	..	...	12
		Hospital Expenses	450	700	490	602
		Total Reformatory Schools	870	1,300	1,090	1,131
		TOTAL HOSPITAL CHARGES	82,226	77,000	85,566	73,130
		CONTINGENCIES.				
		Rents, Rates, and Taxes—				
		Presidency Jail	4,500	5,000	4,010	4,700
		Central Jail	10,000	9,000	10,000	9,315
		District „	10,500	10,000	10,000	10,541
		Lock-ups	1,800	2,000	2,000	1,797
		Reformatory Schools	900	1,000	229	1,032
		Total Rents, Rates, and Taxes	27,700	27,000	26,239	27,385
		Postage Charges—				
		Presidency Jail	100	100	100	88
		Central Jail	1,100	900	900	1,072
		District „	1,800	1,900	1,700	1,872
		Lock-ups	700	640	600	640
		Reformatory Schools	50	60	50	61
		Total Postage Charges	3,750	3,600	3,350	3,733
		Telegram Charges—				
		Presidency Jail	25	25	25	10
		Central Jails	270	175	270	156
		District „	200	200	200	155
		Lock-ups	25	100	25	24
		Reformatory Schools	...	...	...	2
		Total Telegram Charges	520	500	520	347
		Carried over	31,970	31,100	30,109	31,465

19B.—LAW AND JUSTICE—JAILS—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Jails—*continued.*	Rs.	Rs.	Rs.	Rs.
CONTINGENCIES—Brought forward	31,970	31,100	30,109	31,465
Office Expenses and Miscellaneous—				
Presidency Jail			700	
Central Jails			100	
District „			400	
Lock-Ups			250	
Total Office Expenses and Miscellaneous	...	...	1,450	...
TOTAL CONTINGENCIES	31,970	31,100	31,559	31,465
TOTAL SUPERINTENDENCE	52,682	52,300	51,912	55,672
„ PRESIDENCY JAIL	1,01,254	1,00,775	98,750	1,09,533
„ CENTRAL JAILS	4,55,619	4,23,675	4,67,209	4,29,247
„ DISTRICT „	5,05,954	4,84,800	5,24,476	4,71,275
„ LOCK-UPS	1,19,726	1,13,440	1,19,224	1,13,921
„ REFORMATORY SCHOOLS	38,109	35,010	34,429	29,922
„ UNDISTRIBUTED WARDER ESTABLISHMENT	1,656	...	...	...
Total Jails	12,75,000	12,10,000	12,96,000	12,09,570
Jail Manufactures.				
SALARIES.				
Superintendent for the Jail Manufacture (850)	10,200	10,200	10,200	10,100
CLERICAL, MECHANICAL, &c., ESTABLISHMENT.				
Manager of Jail Depôt at Calcutta (150—200)	2,400	2,400	2,400	2,654
Pay of Artizans, &c.—Presidency Jail	...	400	108	28,005
Central Jails	26,954	21,000	27,415	
District „	1,840	2,000	1,990	
Trade Instructors of the Reformatory Schools	1,650	2,000	1,860	1,410
Printer	360	200	240	
TOTAL CLERICAL, &c., ESTABLISHMENT	33,204	28,000	34,013	32,069
WARDER ESTABLISHMENT.				
1891-92: 1 / 1892-93: 1 — Second class Head Warder of the Reformatory School	180	400	180	
1891-92: 3 / 1892-93: 3 — Extra Warders	300	400	300	
TOTAL WARDER ESTABLISHMENT	480	800	480	478
MENIAL AND OTHER ESTABLISHMENT.				
1891-92: 4 / 1892-93: 4 — Servants of the Jail Depôt at Calcutta	396	400	396	231
ALLOWANCES.				
Travelling expenses of the Supdt., Jail Depôt, at Calcutta	1,720	1,500	1,800	1,519
SUPPLIES AND SERVICES.				
Purchase of raw materials—				
Presidency Jail			15,000	
Central Jails			6,50,000	
District „			1,30,000	
Lock-ups			12,000	
Reformatory Schools			18,000	
TOTAL PURCHASE OF RAW MATERIALS	7,33,000	7,35,000	8,25,000	7,27,565
Cost of Machinery and Tools and Plant—				
Central Jail				
District „				
TOTAL COST OF MACHINERY AND TOOLS AND PLANT	30,000	9,000	13,611	44,309
Petty Construction and Repairs—				
Presidency Jail				
Central Jails				
District „				
Lock-ups				
Reformatory Schools				
TOTAL PETTY CONSTRUCTION AND REPAIRS	4,000	22,000	2,000	1,302
Freight Charges	8,000	13,000	8,000	8,244
TOTAL SUPPLIES AND SERVICES	7,75,000	7,79,000	8,48,611	7,81,420
CONTINGENCIES.				
Miscellaneous—Presidency Jails				
Central Jails				
District „	2,500			2,517
Lock-ups				
Jail Depôt at Calcutta	1,500			2,376
TOTAL CONTINGENCIES	4,000	4,600	4,000	4,893
Total Jail Manufactures	8,25,000	8,24,500	8,99,500	8,30,710

20.—POLICE.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Railway Police	...	45,000	32,000	30,456
Provincial.				
Presidency Police	7,48,000	7,40,000	7,11,000	7,14,062
Superintendence	1,25,000	1,20,000	1,20,000	1,34,549
District Executive Force	41,33,000	39,61,000	39,41,000	39,27,068
Village Police	2,20,000	1,85,000	1,85,000	1,88,304
Special Police	4,27,000	7,26,000	2,70,000	7,71,709
Railway Police	1,04,000	67,000	71,000	67,325
Cattle Pounds	5,000	5,000	5,000	6,417
Steam-boiler Inspection Establishments	21,000	20,000	20,000	20,099
Refunds	7,000	7,000	10,000	36,351
Total Provincial	57,90,000	58,31,000	53,33,000	58,65,884
Local.				
Cattle Pounds	31,000	31,000	35,000	29,561
Refunds	...	...	...	68
TOTAL	58,21,000	59,07,000	54,00,000	59,25,969

Details.

Railway Police.

Numbers. 1891-92.	Numbers. 1892-93	Railway Police, Imperial and Provincial. East Indian Railway Police.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Assistant Inspector-General (800)	9,600		9,600	
		Police Force.				
5	5	Inspectors	15,600		16,200	
9	9	Sub-Inspectors				
6	6	European Sergeants	5,760		5,760	
44	44	Head Constables	26,952		26,176	
185	185	Constables				
279	279	Watch and Ward	21,444		21,444	
		Total Police Force	69,756		69,580	
		Establishment.				
		Clerks				
		Servants				
		Total Establishment	3,756		3,756	
		Allowances.				
		Travelling Allowances				
		Batta Allowances				
		Total Allowances	2,400		2,400	
		Contingencies.				
		Rent, Rates, and Taxes	8,886		9,066	
		Office Expenses and Miscellaneous	6,684		6,720	
		Total Contingencies	15,570		15,786	
		Total East Indian Railway Police	1,01,082		1,01,122	
		Deduct—$\frac{7}{10}$ths payable by the East Indian Railway	70,757		70,785	
		$\frac{3}{10}$ths payable by Government	30,325		30,337	
		Total East Indian Railway Police	30,325	43,000	30,337	28,592
		Bengal Central Railway	2,036	2,000	2,163	1,864
			32,361		32,500	
		Deduct—For rounding	361		500	
		Total Railway Police, Imperial and Provincial	32,000	45,000	32,000	30,456
		Railway Police, Provincial.				
		Eastern System.				
		Eastern Bengal, Calcutta and South-Eastern and Central Bengal Railways :—				
		Salaries.				
		41 per cent. of pay of Assistant Inspector-General and Office Establishment	5,851	4,500	6,561	4,010
		Police Force.				
3	3	Inspectors	5,400	10,000	5,400	7,395
8	8	Sub-Inspectors	5,880		5,880	3,730
27	27	Head Constables	6,180	4,500	6,062	4,018
128	128	Constables	12,396	12,800	12,009	9,954
1	1	European Constable	1,200	1,200	1,200	1,200
		Total Police Force	31,056	28,500	30,551	26,297
		Allowances.				
		Good Conduct Allowances				
		Travelling Allowances				
		Total Allowances	457	500	457	450
		Carried over	37,364	33,500	37,569	30,757

20.—POLICE—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Railway Police—*continued.*				
RAILWAY POLICE, PROVINCIAL—*contd.*				
EASTERN SYSTEM—Brought forward	37,364	33,500	37,569	30,757
Supplies and Services.				
Purchase of accoutrements				6
Clothing and Great Coats				2,876
Rewards to Informers				30
Total Supplies and Services	1,510	2,500	1,967	2,912
Contingencies.				
Miscellaneous	1,162	1,000	1,127	1,417
Deduct—Charges on account of Bengal Central Railway	40,036 *2,036*	37,000 *2,000*	40,663 *2,163*	
			38,500	
Add—For rounding			500	
TOTAL EASTERN SYSTEM	38,000	35,000	39,000	35,086
NORTHERN BENGAL STATE RAILWAY POLICE.				
Salaries.				
50 per cent. of pay of Assistant Inspector-General and Office Establishment	7,136	5,500	5,499	5,352
Police Force. (Numbers 1891-92 / 1892-93)				
1 / 1 Inspector; 3 / 3 Sub-Inspectors	4,680	2,000	4,680	2,009
9 / 9 Head Constables; 38 / 38 Constables	5,568	5,000	5,413	5,225
	10,248		10,093	
Deduct—Probable Savings	*2,161*		*2,127*	
Total Police Force	8,087	7,000	7,966	7,234
Allowances.				
Good Conduct Allowances	48	50	48	7
Travelling Allowances	300	350	401	326
Total Allowances	348	400	449	333
Supplies and Services.				
Clothing and Great Coats	456	500	456	...
Contingencies.				
Office Expenses and Miscellaneous	573	600	630	..
TOTAL NORTHERN BENGAL RAILWAY POLICE	16,600	14,000	15,000	12,919
NULHATI STATE RAILWAY POLICE.				
Police Force. (Numbers 1891-92 / 1892-93)				
1 / 1 Head Constable; 2 / 2 Constables	432		419	233
Travelling Allowances	85		85	185
Clothing	...			28
TOTAL POLICE FORCE	517		504	446
Contingencies.				
Office Expenses and Miscellaneous	83		67	40
TOTAL NULHATI STATE RAILWAY POLICE	600		571	486
TIRHOOT STATE RAILWAY POLICE.				
Police Force. (Numbers 1891-92 / 1892-93)				
1 / 1 Inspector; 1 / 1 Sub-Inspector	3,120		3,120	840
55 / 55 Head Constables; Constables	6,400		5,938	1,887
	9,520		9,058	
Deduct—Probable Savings	*1,266*		*1,258*	
Total Police Force	8,254		7,800	2,727
Establishment.				
4 / 4 Clerks; Servants				346 18
Total Establishment	1,224		1,224	364
Allowances.				
Good Conduct Allowances	48		48	8
Travelling Allowances	700		700	256
Total Allowances	748		748	264
Supplies and Services.				
Clothing	572		500	150
Moiety Cost of Police attached to the Sonepore Station	...		435	...
Total Supplies and Services	572		935	150
Contingencies.				
Office Expenses and Miscellaneous	1,222		1,222	1,554
Government contribution 30% towards cost of Railway Police				1,555
TOTAL TIRHOOT STATE RAILWAY POLICE	12,020	15,000	11,929	6,614
Deduct—$\frac{7}{10}$ths to be debited to Ry. Working Expenses	*8,420*	*10,500*	*8,350*	...
$\frac{3}{10}$ths payable by Government	3,600	4,500	3,579	6,614

20.—POLICE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Railway Police—*contd.*	Rs.	Rs.	Rs.	Rs.
		RAILWAY POLICE, PROVINCIAL—*contd.*				
		DACCA AND MYMENSING STATE RAILWAY POLICE.				
		Salaries.				
		9 per cent. of pay of Assistant Inspector-General and Office Establishment -	1,284		1,551	1,510
		Police Force.				
1	1	Sub-Inspector - - -	960		960	681
3	3	Head Constables - - -	2,244		2,118	2,128
16	16	Constables - - -				
			3,204		3,078	
		Deduct—Probable Savings -	209		164	
		Total Police Force -	2,995		2,914	2,809
		Allowances.				
		Good Conduct Allowances - - -	12		12	7
		Travelling Allowances - - -	75		75	37
		Total Allowances -	87		87	44
		Supplies and Services.				
		Clothing and Great Coats - - -	184		...	
		Contingencies.				
		Office Expenses and Miscellaneous - -	150		148	97
		TOTAL DACCA AND MYMENSING STATE RAILWAY POLICE -	4,700	4,500	4,700	4,460
		BENGAL AND NAGPUR RAILWAY GOVERNMENT CONTRIBUTIONS -	895	900	...	794
		BENGAL AND N. W. RAILWAY - -	4,400	4,100	4,350	3,736
		MUNIHARI-KUSBA SECTION OF ASSAM-BEHAR STATE RAILWAY - - -	3,205	4,000	3,800	3,230
		TOTAL IMPERIAL SUB-HEADS -	...	45,000	32,000	30,456
		TOTAL PROVINCIAL SUB-HEADS -	1,04,000	67,000	71,000	67,325
		Total Railway Police -	1,04,000	1,12,000	1,03,000	97,781
		Presidency Police.				
		CALCUTTA POLICE.				
		Salaries.				
1	1	Commissioner - (2,000) -	24,000	24,000	24,000	24,000
1	1	Deputy Commissioner (800) -	9,600	9,000	9,600	9,110
		Total Salaries -	3,600	33,000	33,600	33,110
		Establishment.				
20	21	Clerks - - -	22,008	22,000	21,996	22,537
19	20	Servants - - -	1,956	1,800	1,812	1,773
		Total Establishment -	23,964	23,800	23,808	24,310
		Contingencies.				
		Office Expenses and Miscellaneous -	1,000	900	892	...
		Executive Force.				
6	6	Superintendents - - -	27,450	33,000	28,800	34,095
7	7	1st Class Inspectors - -	21,000		21,000	
8	8	2nd ditto - - -	19,200		19,200	
5	5	3rd ditto - - -	10,500		10,500	
5	5	4th ditto - - -	9,000	86,000	9,000	77,156
8	8	5th ditto - - -	12,000		12,000	
5	5	6th ditto - - -	6,000		6,000	
2	2	1st Class Sub-Inspectors - -	1,920		1,920	
2	2	2nd ditto - -	1,680		1,680	
6	6	European Sergeants - -	8,760		8,760	
3	3	1st Class ditto - - -	3,600		3,600	19,472
7	7	2nd ditto - - -	7,560	46,000	7,560	
10	10	1st Class Constables - -	9,600		9,600	
28	28	2nd ditto - - -	21,420		21,420	30,789
11	11	Darogahs - - -	6,600	6,000	6,600	9,884
7	7	1st Class Sergeants - -	2,520		2,520	
17	17	2nd ditto - - -	5,100	14,000	5,100	13,950
25	25	3rd ditto - - -	6,000		6,000	
10	10	1st Class Corporals - -	1,920		1,920	
36	36	2nd ditto - - -	5,184	13,000	5,184	13,060
51	51	3rd ditto - - -	6,120		6,120	
51	51	Special Constables - -	6,120		6,120	
264	264	1st Class Constables - -	28,512	1,86,300	28,512	1,85,301
1,556	1,556	2nd ditto - - -	1,49,376		1,49,376	
		Carried over -	3,77,142	3,[illegible]4,390	3,78,492	3,83,707
			58,564	57,700	58,300	57,420

20.—POLICE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Presidency Police—*contd.*	Rs.	Rs.	Rs.	Rs.
		CALCUTTA POLICE—Brought forward -	58,564	57,700	58,300	57,420
		Executive Force—contd. & Brought forward	3,77,142	3,84,300	3,78,492	3,83,707
		Detective Force.				
1	1	Superintendent - - -	3,600	3,600	3,600	3,670
3	3	Sub-Inspectors - - -	3,240	2,900	3,240	2,874
7	7	Sergeants - - -	3,180	3,000	3,180	2,877
		Total Detective Force -	10,020	9,500	10,020	9,421
		Court Inspectors.				
3	3	Inspectors - - -	4,200	...	4,200	3,175
6	6	Constables - - -	576	...	576	564
		Servants - - -	...	...	...	120
		Total Court Inspectors -	4,776	...	4,776	3,859
		Deduct—Probable Savings -			3,93,288 *588*	
		TOTAL EXECUTIVE FORCE -	3,91,938	3,93,800	3,92,700	3,96,987
		Establishment.				
		CLERICAL AND MENIAL ESTABLISHMENT ATTACHED TO EXECUTIVE FORCE.				
...	16	Sowars - - -	3,120		...	...
113	97	Servants - - -	6,276		9,396	6,209
			9,396	6,637	9,396	6,209
		Menial Establishment, Detective Force.				
2	2	Servants - - -	120		120	...
		River Patrol Establishment.				
1	1	2nd Class Corporal - -	144	132	144	130
7	7	Servants - - -	636	635	636	625
		Contingencies - -	96	96	96	88
			876	863	876	843
		Total Establishment -	10,392	7,500	10,392	7,052
		Allowances.				
		Military Allowance to Non-Commissioned Inspectors and Officers - - -	...	700	620	1,998
		Allowance to Constables on leave - -	6,000	6,700	5,500	6,537
		Good Conduct Money - - -	1,368		1,368	1,163
		Travelling Allowances - - -	3,000	2,950	3,000	832
		Special Allowance to Constables for Detective works - - - -	120	150	120	5
		Total Allowances -	10,488	10,500	10,608	10,535
		Supplies and Services.				
		Value of Medical Stores - - -	...	...	...	382
		Diet and Conveyance of Prisoners -	200	...	200	44
		Clothing - - - -	20,184	20,000	20,000	17,740
		Purchase of Horses - - -	2,600	2,600	2,600	3,007
		Feed and Keep of Horses - - -	8,200	8,000	8,200	8,000
		Petty Construction and Repairs - -	4,000	3,400	4,000	6,025
		Law Charges - - - -	1,000	21,000	700	1,067
		Rewards - - - -	3,500	3,800	3,500	2,811
		Oil for Constables' lanterns and Station-house -	9,800	9,800	9,800	10,331
		Total Supplies and Services -	49,484	68,600	49,000	49,407
		Contingencies.				
		Rents, Rates, and Taxes - - -	70,500	65,000	67,000	62,576
		Office Expenses and Miscellaneous - -	7,900	7,900	7,000	11,363
		Total Contingencies -	78,400	72,900	74,000	73,939
		Carried over -	5,99,266	6,11,000	5,95,000	5,95,340

20.—POLICE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Presidency Police—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	5,99,266	6,11,000	5,95,000	5,95,340
		HOSPITAL CHARGES.				
		Salaries.				
1	1	Police Surgeon - - -	3,600	3,600	3,600	3,709
1	1	Apothecary - - -	2,100	2,100	2,100	2,086
2	2	Native Doctors - - -	720	700	600	889
3	3	Compounders and Dressers - -	360	400	360	360
		Total Salaries -	6,780	6,800	6,660	7,044
		Establishment.				
1	1	Clerk - - - -	240	260	240	240
26	26	Servants - - -	1,926	1,940	1,926	1,921
		Total Establishment -	2,166	2,200	2,166	2,161
		Supplies and Contingencies.				
		Petty Construction and Repairs - -	...	200	...	208
		Diet and Clothing of Patients - -	5,554	4,600	6,674	93
		Other Miscellaneous Charges - -	500	1,200	500	5,414
		Total Supplies and Contingencies -	6,054	6,000	7,174	5,715
		TOTAL HOSPITAL CHARGES -	15,000	15,000	16,000	14,920
Number. 1891-92.	Number. 1892-93	*Police supplied to Private Individuals.*				
	1	4th Class Inspector @150 . . .	1,800			
	1	Drill ditto @ 15 . . .	180			
	2	2nd Class Sergeants @ 25 . . .	600			
	1	Ditto @ 20 . . .	240			
	7	1st Class Corporals @ 16 . . .	1,344			
	1	„ Corporal @ 14 . . .	168			
	3	2nd Class Corporal @ 12 . . .	432			
	7	3rd „ Corporal @ 10 . . .	840			
	92	1st „ Constables @ 9 . . .	9,936			
	99	2nd „ ditto @ 8 . . .	9,504			
	3	Mehters	216			
		Recruits	1,000			
			26,260			
		Travelling Allowances	2,926			
		Contingencies.				
		Clothing	2,000			
		Rent, Rates, and Taxes	960			
		Miscellaneous	500			
			3,460			
		TOTAL POLICE SUPPLIED TO PRIVATE INDIVIDUAL .	32,646	22,000		
		Cattle Pounds.				
		2 Mohurirs @10	240			
		2 Durwans @ 8	192			
		Feed and keep of animals	1,000			
		Repair of Pounds	200			
		TOTAL CATTLE POUNDS .	1,632	1,500		
		Contagious Diseases Animal Act.				
		1 Superintendent @50	600			
		1 Durwan @10	120			
		1 Mehter @ 3	36			
		Feed and keep of horses	200			
		Repair of hospital bedding	500			
		TOTAL CONTAGIOUS DISEASES ANIMAL ACT. .	1,456	1,500		
		TOTAL CALCUTTA POLICE -	6,50,000	6,51,000	6,11,000	6,10,200
		MUNICIPAL POLICE.				
		Government Contribution.				
		Howrah Police - - - -	35,000	33,000	36,100	33,180
		RIVER HARBOUR OR MARINE POLICE.				
		RIVER POLICE.				
		Government Contribution (one-fourth of total cost) -	10,500	10,400	10,400	10,304
		Carried over -	6,95,500	6,94,400	6,57,500	6,53,744

20.—POLICE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Presidency Police—*contd.*				
		Brought forward -	6,95,500	6,94,400	6,57,500	6,53,744
		SALT POLICE.				
		Bulliaghatta, Kidderpur, and Chitpur Salt Pass Stations.				
		Police Force.				
4	4	Sub-Inspectors - - -	1,440	1,400	1,440	1,422
2	2	Corporals - - -	384	476	384	495
17	17	Constables - - -	1,764	1,724	1,764	1,572
			3,588		3,588	
		Deduct—Probable Savings -	*88*		*88*	
		Total Police Force -	3,500	3,600	3,500	3,489
		Establishment.				
2	2	Manjees - - -	120	120	120	131
2	2	Dandies - - -	96	96	96	85
		Total Establishment -	216	216	216	216
		Supplies and Services.				
		Petty Construction and Repairs -	124	50	124	18
		Clothing - - -	160	...	160	65
		Boat-hire - - -	60	50	60	58
		Total Supplies and Services -	344	100	344	141
		Contingencies.				
		Rent, Rates, and Taxes - -	72	76	72	111
		Office Expenses and Miscellaneous -	68	84	68	61
		Total Contingencies -	140	160	140	172
		TOTAL SALT POLICE -	4,200	4,076	4,200	4,018
		POLICE DEAD HOUSE.				
		Establishment.				
1	1	Dissector - - -	120		120	118
3	3	Servants - - -	180		180	178
		Total Establishment -	300	300	300	296
		Contingencies.				
		Office Expenses and Miscellaneous - -	300	124	120	489
		TOTAL POLICE DEAD HOUSE -	600	424	420	785
		GUARDS FOR PUBLIC BUILDINGS, &c.				
		Police Establishment to perform the Duties of Military Guards.				
		Police Force.				
5	5	Inspectors - - -	9,600	8,600	9,600	9,149
4	4	European Sergeants - -	4,800	4,100	4,800	3,540
10	9	Sergeants - - -	2,320	2,000	2,560	1,510
28	26	Corporals - - -	2,592	2,300	2,832	2,646
231	211	Constables - - -	19,744	18,000	21,736	30,301
			39,056			
		Deduct for rounding -	*170*			
		Total Police Force -	38,886	35,000	41,528	47,146
		Establishment.				
4	4	Servants - - -	264	200	264	344
		Allowances.				
		Good Conduct Money - - -	...	...	...	10
		Military Allowance to Non-Commissioned Officers	400	200	138	1,019
		Total Allowances -	400	200	138	1,029
		Supplies and Services.				
		Escort Charges - - - -	3,000		1,600	1,847
		Clothing and Accoutrements (men) -	2,100		2,300	2,839
		Rewards - - -	50		50	18
		Total Supplies and Services -	5,150	2,500	3,950	4,704
		Contingencies.				
		Rent, Rates, and Taxes - - -	600	200	600	250
		Office Expenses and Miscellaneous - -	400	400	400	936
		Total Contingencies -	1,000	600	1,000	1,186
		TOTAL GUARDS FOR PUBLIC BUILDINGS -	45,700	38,500	46,880	54,409
		Carried over -	7,46,000	7,37,400	7,09,000	7,12,956

20.—POLICE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Presidency Police—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	7,46,000	7,37,400	7,09,000	7,12,956
		CALCUTTA LOCK-UP GUARDS.				
		Police Force.				
1	1	Jemadar - - -	240		240	720
1	1	Naib - - - -	120		120	
2	2	Constables, 1st class - -	216		216	...
6	6	Do., 2nd do. - -	576		576	...
		Total Police Force -	1,152	1,400	1,152	720
		Allowances.				
		Conveyance Allowance - -	300	300	300	120
		Supplies and Services.				
		Escort Charges - - -	300	490	300	132
		Clothing - - -	100	10	100	32
		Total Supplies and Services -	400	500	400	164
		Contingencies.				
		Miscellaneous - - -	148	400	148	102
		TOTAL LOCK-UP GUARDS -	2,000	2,600	2,000	1,106
		Total Presidency Police -	7,48,000	7,40,000	7,11,000	7,14,062
		Superintendence.				
		Salaries.				
1	1	Inspector-General (2,500) -	28,800	...	28,800	77,687
2	2	Deputy Inspectors-General (1,500) -	36,000	...	36,000	
1	1	Personal Assistant to the Inspector-General (700) - -	8,400	...	8,400	10,151
		Total Salaries -	73,200	73,200	73,200	87,838
		Establishment.				
1	1	Clerk (200 and over) - -	38,138	...	36,952	36,094
39	39	Clerks (less than 200) - -				
4	4	Servants - - -	552	...	372	369
		Temporary Establishment - -	450	...	450	668
			39,140		37,774	
		Deduct—Probable Savings -	*1,340*		*674*	
		Total Establishment -	37,800	37,100	37,100	37,131
		Allowances.				
		Travelling Allowances and Expenses - -	10,000	6,000	6,000	5,837
		Supplies and Services.				
		Cost of Photographs - - -		...	...	64
		Contingencies.				
		Hill Journey Charges - - -	4,000	3,700	3,700	3,679
		Postage Charges - - -				
		Office Expenses and Miscellaneous - -				
		Total Contingencies -	4,000	3,700	3,700	3,679
		Total Superintendence -	1,25,000	1,20,000	1,20,000	1,34,549
		District Executive Force.				
		DISTRICT POLICE.				
		Salaries.				
		District Superintendents—				
7	7	1st Grade (1,000) - -	84,000	...	84,000	3,66,995
6	6	2nd do. (800) - -	57,600	...	57,600	
9	10	3rd do. (700) - -	84,000	...	75,600	
10	9	4th do. (600) - -	64,800	...	72,000	
10	10	5th do. (500) - -	60,000	...	60,000	
		Local Allowance to 24-Pargunnahs and Chittagong Hill Tracts - -	4,200	...	4,200	...
		Assistant District Superintendents—	3,54,600	3,42,000	3,53,400	3,66,995
12	9	1st Grade (400) - -	43,200	...	57,600	
14	13	2nd do. (300) - -	43,200	...	50,400	
3	14	3rd do. (250) - -	42,000	...	9,000	
16		Offg. do. (250) - -			48,000	
		Local Allowance to 24-Pargunnahs -	600	...	600	
			1,29,000	1,52,000	1,65,600	
...	5	Probationary Assistant Supdts. (50) -	3,000		...	1,39,893
			4,86,600	...	5,19,000	...
		Deduct—Probable Savings -	*6,600*	...	*18,515*	...
		Total Salaries -	4,80,000	4,94,000	5,00,485	5,06,888
		Carried over	4,80,000	4,94,000	5,00,485	5,06,888

20.—POLICE—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		District Executive Force—*contd.*	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		DISTRICT POLICE—Brought forward -	4,80,000	4,94,000	5,00,485	5,06,888
		Police Force.				
		Inspectors—				
13	13	1st Grade (250) - -	39,000		39,000	
46	46	2nd do. (200) - -	1,10,400		1,10,400	
46	45	3rd do. (150) - -	81,000		82,800	
48	47	4th do. (100) - -	56,400		57,600	
		Local Allowance at Chandbally -	600		600	
			2,87,400	2,90,000	2,90,400	2,87,348
		Sub-Inspectors—				
55	55	1st Grade (80) - -	52,800		52,800	
183	183	2nd do. (70) - -	1,53,720		1,53,720	
219	218	3rd do. (60) - -	1,56,960		1,57,680	
266	266	4th do. (50) - -	1,59,600		1,59,600	
181	181	5th do. (30) - -	65,160		65,160	
			5,88,240	5,68,000	5,88,960	5,54,740
4	4	European Constables 1 (100) 3 (80) -	4,080	4,000	4,080	3,675
20	20	Mounted Constables - -	6,000	4,000	5,932	4,665
		Head-Constables—				
153	153	1st Grade (25) - -	45,900		45,900	
562	563	2nd do. (20) - -	1,35,120		1,30,665	
711	712	3rd do. (15) - -	1,28,160		1,23,980	
911	912	4th do. (10) - -	1,09,440		1,05,903	
			4,18,620	3,98,000	4,06,448	3,92,895
		Constables—				
635	636	1st Grade (9) - -	68,688		66,228	
1,913	1,932	2nd do. (8) - -	1,85,472		1,71,909	
5,892	10,359	3rd do. (7) - -	8,70,156		4,79,461	13,84,324
9,131	4,678	4th do. (6) - -	3,36,816		6,36,888	
1,277	1,256	Chowkidars - - -	71,274		73,092	
			15,32,406	14,54,000	14,27,578	13,84,324
		Temporary Force at Darjeeling -				
		Ditto Sarun - -	1,730		950	
		Ditto Midnapur -				
			28,38,476		27,24,348	
		Deduct—Probable Savings -	*1,03,476*		*97,348*	
		Total Police Force -	27,35,000		26,27,000	
		Total Salaries -	32,15,000	32,12,000	31,27,485	31,34,535
		Establishment.				
264	266	Clerks and Servants - -	1,02,556	1,02,000	1,01,070	1,02,247
59	59	Sweepers - - -	1,590		1,590	
197	203	Fixed Boat Establishment - -	65,900	58,000	64,873	57,205
		Temporary Establishment - -	...	...	...	204
			1,70,046		1,67,533	
		Deduct—Probable Savings -	*8,046*		*7,533*	
		Total Establishment -	1,62,000	1,60,000	1,60,000	1,59,656
		HOSPITAL CHARGES.				
		Hospital Establishment - -	20,419	12,000	19,319	12,581
		Improvement of Police Hospital - -	1,000	500	1,000	6,682
		Medical Stores - - -	6,581	2,500	300	442
		Country Medicines - - -	(a)	2,500	1,381	1,741
		TOTAL HOSPITAL CHARGES -	28,000	17,500	22,000	21,446
		Allowances.				
		House Allowance - - -	6,600	1,000	600	390
		Batta Allowance - - -	6,006	10,000	14,543	12,890
		Good Conduct Money - - -	20,706	20,000	21,072	20,693
		Travelling Allowances and Expenses -	88,688	90,500	88,785	89,520
		Total Allowances -	1,22,000	1,21,500	1,25,000	1,23,493
		Carried over -	35,27,000	35,11,000	34,34,485	34,39,130

(a) Included in the item of R3,76,219 under Contingencies in next page.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
District Executive Force—*contd.*	Rs.	Rs.	Rs.	Rs.
District Police—Brought forward	35,27,000	35,11,000	34,34,485	34,39,130
Supplies and Services.				
Cost of Escorts (way charges)	53,000	53,000	50,000	53,479
Keep of Elephants				...
Purchase of Boats	32,000	32,000	32,000	910
Purchase of Elephants and Mules				30,428
Repairs and Stores for Steamers and Schooners	(a)	8,000	6,500	8,615
Ordnance Stores	10,000	10,000	10,500	7,933
Compensation for land taken for Police Building	1,000	1,000	...	633
Purchase of Tents	(a)	6,000	...	6,210
Petty Construction	42,000	40,000	...	36,825
Petty Repairs	a	60,000	...	61,662
Cost of Photographs	...	...	...	...
Clothing	48,000	96,000	...	1,35,342
Rewards to Informers	(a)	8,000	...	7,485
Reward for markmanship	(a)	400	...	465
Repairs of Boats, &c.	(a)	2,000	...	3,268
Purchase of Arms and Accoutrements	9,000	5,600	...	4,796
Total Supplies and Services	1,95,000	3,22,000	99,000	3,58,051
Contingencies.				
Purchase of Books and Publication		25	...	23
Hot and Cold Weather Charges		4,275	...	4,510
Repairs of Tents		700		549
Purchase and Repairs of Furniture		10,000		10,629
Telegram Charges		2,500		1,853
Postage Charges	3,76,219	42,500	3,74,515	41,991
Repairs of Arms and Accoutrements		2,000		1,436
Oil for Lighting Station-houses		16,000		15,960
Office Expenses and Miscellaneous		18,000		18,503
Tour Charges		...		...
Rents, Rates, and Taxes	22,781	23,000	21,000	23,573
Total Contingencies	3,99,000	1,19,000	3,95,515	1,19,027
Total District Police	41,21,000	39,52,000	39,29,000	39,16,208
Other Police.				
Cost of Police Guards supplied to Private Individuals and Corporate Bodies	12,000	9,000	12,000	10,860
Total District Executive Force	41,33,000	39,61,000	39,41,000	39,27,068
Village Police.				
Pay of Chowkidars	2,08,000	1,79,000	1,75,000	1,79,573
Contingencies	12,000	6,000	10,000	8,731
Total Village Police	2,20,000	1,85,000	1,85,000	1,88,304
Special Police.				
Frontier Police, Chittagong.				
Police Force.				
District and Assistant Superintendents	3,900		37,200	
Subadar-Major and Subadars			8,040	
Jemadars			3,600	
Sub-Inspector			600	
Havildars	23,184	23,000	7,779	82,861
Naiks, Buglers, and Privates			69,576	
Establishment of Scouts			570	
Additional Allowance to Havildars			480	
Total Police Force	27,084	23,000	1,27,845	82,861
Establishment.				
Clerks		...	1,920	1,841
Bhistees		...	648	530
Sweeper		...	48	203
Commissariat Establishment		...	1,860	1,769
Dâk ditto	5,436	5,000	3,096	3,095
Land Transport ditto			2,352	6,106
Fixed Boat ditto			900	900
Cooly Corps		19,000	19,200	19,240
Temporary Establishment		...	17,986	2,057
Total Establishment	5,436	24,000	48,910	35,741
	32,520		1,75,855	
Deduct—Probable Savings	642		*18,076*	
Total Police Force and Establishment	31,878	47,000	1,57,779	1,18,602
Carried over	31,878	47,000	1,57,779	1,18,602

Numbers. 1891-92.	Numbers. 1892-93.	
6		District and Assistant Superintendents
7		Subadar-Major and Subadars
6		Jemadars
1		Sub-Inspector
38		Havildars
596		Naiks, Buglers, and Privates
		Establishment of Scouts
		Additional Allowance to Havildars
4		Clerks
6		Bhistees
1		Sweeper
6		Commissariat Establishment
29		Dâk ditto
20		Land Transport ditto
7		Fixed Boat ditto
200		Cooly Corps
		Temporary Establishment

(a) Included in the item of Rs. 676,219 under Contingencies.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Special Police—*contd.*				
FRONTIER POLICE, CHITTAGONG—Brought forward	31,878	47,000	1,57,779	1,18,602
Hospital Charges.				
Hospital Establishment			480	1,776
Medical Stores			600	84
Country Medicine			...	165
Medical Comforts			...	...
Total Hospital Charges	506	500	1,080	2,025
Allowances.				
Good Conduct Allowances			660	502
Travelling Allowances and Expenses			2,140	683
Batta Allowance			12,000	2,776
Total Allowances	1,389	1,000	14,800	3,961
Supplies and Services.				
Cost of Escorts (way charges)		100	103	91
Keep of Elephants, &c.		200	1,893	1,442
Purchase of Boats			684	1,403
Purchase of Elephants, &c.			6,000	...
Cost of supplying, conveying, losses, &c., of provisions		...	55,270	82,662
Ordnance Stores		...	1,678	3,762
Transport of Imported Coolies		500	1,992	...
Petty Construction and Repairs		1,000	...	3,412
Clothing		2,000	...	12,248
Rewards to Informers		300	...	61
Working Allowance		...	...	2,471
Purchase of Arms, &c., Accoutrements		...	...	4
Total Supplies and Services	17,822	4,100	67,620	1,07,556
Contingencies.				
Repair of Tents		...		44
Purchase and Repair of Furniture		100		238
Postage Charges		200	25,300	309
Telegram Charges		50		1,002
Office Expenses and Miscellaneous		950		5,884
Repairs of Arms and Accoutrements		...		483
Regrant of Savings under the Contract		...	3,421	...
Oil for Lighting Station-houses		100	...	263
Total Contingencies	2,405	1,400	28,721	8,223
TOTAL FRONTIER POLICE, CHITTAGONG	54,000	54,000	2 70,000	2,40,367
ASSAM FRONTIER POLICE, SOUTH LUSHAI HILL FORCE	3,73,000	6,72,000	...	5 31,342
Total Special Police	4,27,000	7 26,000	2,70,000	7,71,709
Cattle Pounds.				
CATTLE POUNDS, PROVINCIAL.				
PROVINCIAL.				
Establishment.				
Clerks	1,020	2,200	1,716	2,382
Pound-keepers	2,720	1,800	2,060	1 850
Servants	...	...	...	168
Total Establishment	3,740	4,000	3,776	4,400
Supplies and Services.				
Petty Construction and Repairs	1,163	700	1,076	682
Feed of unpounded Cattle	...	...	...	915
Contingencies.				
Postage Charges	8	300	10	420
Other Contingencies	89		138	
Total Contingencies	97	300	148	420
TOTAL CATTLE POUNDS, PROVINCIAL	5,000	5,000	5,000	6,417

Numbers. 1891-92.	Numbers. 1892-93.

20.—POLICE—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Cattle Pounds—*contd.*				
CATTLE POUNDS, LOCAL.				
Establishment.				
Clerks - - - -				
Pound-keepers - - - -		19,500	21,000	18,948
Servants - - - -				
Total Establishment -		19,500	21,000	18,948
Supplies and Services.				
Petty Construction and Repairs - -		5,500	10,000	5,194
Total Supplies and Services -		5,500	10,000	5,194
Contingencies.				
Postage Charges - - - -				
Ground Rent - - - -		6,000	4,000	5,419
Other Contingencies - - -				
Total Contingencies -		6,000	4,000	5,419
TOTAL CATTLE POUNDS, LOCAL -	31,000	31,000	35,000	29,561
TOTAL CATTLE POUNDS, PROVINCIAL -	5,000	5,000	5,000	6,417
Total Cattle Pounds -	36,000	36,000	40,000	35,978
Steam-boiler Inspection Establishments.				
Establishment.				
Engineer and Inspector - - -	12,000		11,640	11,635
Deputation Allowance - - -	700		700	...
Clerks and Servants - - - -	2,292		2,292	2,274
	14,992		14,632	
Deduct—Probable Savings -	*932*		*1,072*	
Total Establishment -	14,060	13,800	13,560	13,909
Allowances.				
Travelling Allowance - - -	4,400	3,500	4,000	3,372
Supplies and Services.				
Fees to Commissioners - - -	1,300	1,500	1,200	1,540
Contingencies.				
Office and Ground Rent - - -	240		240	220
Miscellaneous - - - -	1,000		1,000	1,058
Total Contingencies -	1,240	1,200	1,240	1,278
Total Steam-boiler Inspection Establishments	21,000	20,000	20,000	20,099

21.—MARINE.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.				
Salaries and Allowances of Officers and Men afloat	56,000	69,000	68,500	70,333
Victualling of Officers and Men afloat - -	19,000	18,000	16,800	19,651
Purchase of Marine Stores and Coal for the building, repairs and outfit of Ships and Vessels -	88,000	88,000	76,000	74,765
Purchase and hire of Ships and Vessels -	1,000	10,000	...	9,183
Pilotage, Pilot Establishments and Vessels -	5,64,000	5,90,000	5,70,000	5,77,732
Marine Establishments - - -	72,000	73,000	64,200	77,174
Subsidies to Steam-boat Companies - -	35,000	25,000	35,000	27,917
Miscellaneous - - - -	44,000	40,000	40,000	66,398
State Yacht Establishment - - -	6,000	7,000	6,500	7,094
Refunds - - - - -	...	...	1,000	223
TOTAL -	8,85,000	9,30,000	8,78,000	9,40,470

21.—MARINE —*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Salaries and Allowances of Officers and Men afloat.				
		PILOT VESSELS. *Salaries.* *P. V. "Fame."*				
1	1	Chief Officer (150) - -	1,800		1,800	
1	1	2nd Officer (125) - -	1,500		1,500	
1	1	Additional 2nd Officer (125) - -	1,500		1,500	
1	1	Serang (35) - - -	420		420	
1	1	Carpenter (25) - - -	300		300	
4	4	Secunnies (27) - - -	1,296		1,296	
1	1	1st Tindal (27) - - -	324		324	
1	1	2nd " (24) - - -	288		288	
1	1	Sailmaker (18) - - -	216		216	
1	1	Cassaub (16) - - -	192		192	
1	1	Officer's Cook (17) - -	204		204	
1	1	Bhandary (15) - - -	180		180	
1	1	Steward (15) - - -	180		180	
1	1	Topaz (15) - - -	180		180	
4	4	Lascars (20) - -	960		960	
4	4	" (18) - -	864		864	
4	4	" (17) - -	816		816	
12	12	" (15) - -	2,160		2,160	
		Bullock money - - -	...		144	
		Total P. V. "Fame" -	13,380	15,000	13,524	12,504
		P. V. "Fame." (*Vide* details under P. V. "Coleroon") -	...	8,000	13,524	13,186
		P. V. "Sarsuti." (*Vide* details under P. V. "Fame") -	13,380	15,000	13,524	13,377
		Extra Crew for Pilot Vessels -	2,696	1,000	1,000	60
		Contingencies of Pilot Vessels -	...	...	...	
		TOTAL PILOT VESSELS -	29,456	39,000	41,572	39,127
		STEAMER "UNDAUNTED" -	...		...	
		STEAMER "GUIDE."				
1	1	Commander (400 to 500) - -	4,800		4,800	
1	1	Chief Officer (150) - -	1,800		1,800	
—	—	Store Allowance - - -	360		360	
1	1	Additional Chief Officer (150) -	1,800		1,800	
1	1	Chief Engineer (250 to 400) -	3,000		3,000	
—	—	Charge Allowance - - -	540		540	
1	1	Second Engineer (200) - -	2,400		1,800	
1	1	3rd Engineer (100) - -	1,200		1,200	
1	1	Serang (30) - - -	360		360	
1	1	Tindal (21) - - -	252		252	
1	1	Carpenter's Crew (25) - -	300		300	
3	3	Secunnies (25) - -	900		900	
2	2	Cassaub (16), (15) - - -	372		372	
2	2	Bhandaries (15) - - -	360		360	
1	1	Butler (15) - - -	180		180	
1	1	Cook (20) - - -	240		240	
1	1	Cuddy Servant (10) - -	120		120	
1	1	Topaz (15) - - -	180		180	
1	1	Mussalchi (8) - - -	96		96	
1	1	Commander's Servant (10) - -	120		120	
12	12	Lascars (15) - - -	2,160		2,160	
2	2	Boys (8) - - -	192		192	
1	1	Stoker Tindal (25) - - -	300		300	
12	12	Firemen (18) - - -	2,592		2,592	
2	2	Greasers (20) - - -	480		480	
2	2	Coal Trimmers (15) - -	360		360	
		Extra Crew occasionally required -	...		...	
		TOTAL STEAMER "GUIDE" .	25,464	28,000	24,864	29,226
		PORT OFFICER'S STEAM LAUNCH "ENCHANTRESS"				
1	1	Engine Driver (30) - -	360		360	
1	1	Fireman (18) - - -	216		216	
1	1	Tindal (18) - - -	216		216	
2	2	Lascars (12) - - -	288		288	
		TOTAL PORT OFFICER'S STEAM LAUNCH "ENCHANTRESS" - -	1,080	1,000	1,080	540
		Carried over -	56,000	68,000	67,516	68,893

21.—MARINE—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Salaries and Allowances of Officers and Men afloat—*contd.*				
Brought forward	56,000	68,000	67,516	68,893
Steam Launch "Active"	...	1,000	984	774
"Muriel"	...	...	...	...
"Resolute"	...	...	...	...
"Tigris"	...	...	...	...
Port Officer's Gig	...	...	...	126
Steam Launch	...	...	...	540
	...		984	1,440
Total Salaries and Allowances of Officers and Men afloat	56,000	69,000	68,500	70,333
Victualling of Officers and Men afloat.				
Mess Allowance to Pilot Vessel Officers	2,400	12,000	3,600	14,582
Victualling Allowance to Pilot Vessel Crews	9,912		7,700	
Mess Allowance to Steamer "Guide" Officers	2,520	2,000	2,500	765
Do. Steam Launch "Clytie"	...	...	...	1
Bullock money	288	...	...	...
Victualling Allowance to Steamer in place of the "Guide" Crew	3,880	4,000	3,000	4,303
State Yacht "Rotas" and "Bholios"	...	...	...	...
Total Victualling of Officers, &c.	19,000	18,000	16,800	19,651
Purchase of Marine Stores, &c.				
BUILDING, REPAIR AND OUTFIT (MATERIEL).				
Steamer "Florence"	...	1,000	525	...
Pilot Vessels	20,286	18,000	19,094	34,564
Bholio and State Yacht "Rhotas"	9,000	9,000	...	2,512
Steamer "Guide"	5,815	8,000	1,229	9,133
"Tigris"	...	...	6,650	...
Steam Launch "Clytie"	1,516	500	1,550	814
Steam Launch "Sylph"	...	...	525	99
"Enchantress"	883	1,000	...	1,622
TOTAL BUILDING, REPAIR AND OUTFIT (MATERIEL)	37,500	37,500	29,573	48,744
BUILDING, REPAIR AND OUTFIT (PERSONNEL).				
State Yacht "Rhotas" and "Bholios"	9,000	9,000	1,229	691
Pilot Vessels	20,287	18,000	19,094	8,625
"Tigris"	...	...	...	...
Steamer "Guide"	5,815	8,000	6,650	1,478
Steam Launch "Clytie"	1,515	500	1,550	1,331
"Enchantress"	883	...	...	...
"Muriel"	...	1,000	...	327
Steam Launch "Sylph"	...	...	525	68
Steamer "Florence"	...	1,000	525	...
TOTAL BUILDING, REPAIR AND OUTFIT (PERSONNEL)	37,500	37,500	29,573	12,520
COAL SUPPLIED TO SHIPS AND VESSELS.				
Steamer "Florence"	...	...	1,000	61
Pilot Vessels	1,050	1,000	2,000	3,459
Steamer "Enchantress"	500	1,000	...	324
Steamer "Guide"	11,050	10,000	13,000	9,277
Steam Launch "Clytie"	400	1,000	554	337
"Enchantress"	...	...	...	...
Steam Launch "Lorna"	...	...	300	43
Ditto	...	...	...	...
TOTAL COAL SUPPLIED TO SHIPS AND VESSELS	13,000	13,000	16,854	13,501
Total Purchase of Marine Stores, &c.	88,000	88,000	76,000	74,765
Pilotage and Pilot Establishments.				
EARNINGS AND ALLOWANCES OF PILOTS.				
Branch Pilots	41,600	50,000	53,000	62,965
Allowances to Masters and Mate Pilots	16,500	24,000	12,000	17,741
Allowance to Licensed and Apprenticed Leadsmen	15,000	10,000	15,000	9,611
Lead Money to Licensed and Apprenticed Leadsmen	4,000	3,000	4,000	3,048
Pilotage Allowance to Free List Pilots, Calcutta	3,00,000	3,19,000	2,90,000	2,97,675
Pilotage Allowance to Licensed Pilots, Calcutta	1,56,000	1,56,000	1,65,000	1,56,398
Pilotage charges at Chittagong	10,640	8,000	8,000	8,300
Pilotage charges at Balasore	1,000	1,000	1,000	960
Surgeon at the Sandheads	4,000	4,000	4,000	3,962
TOTAL EARNINGS, &c., OF PILOTS	5,48,740	5,75,000	5,52,000	5,60,660
MESS, PASSAGE AND MISCELLANEOUS.				
Mess-money of Pilots	11,260	12,000	14,000	10,864
Passage-money of Pilots	1,500	1,000	1,500	2,800
Value of Stores	280	500	280	222
Miscellaneous	1,500	1,500	1,500	2,387
Mess allowance to Surgeon at the Sandheads (60)	720	...	720	799
TOTAL MESS, PASSAGE AND MISCELLANEOUS	15,260	15,000	18,000	17,072
Total Pilotage and Pilot Establishments	5,64,000	5,00,000	5,70,000	5,77,732

21.—MARINE—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Marine Establishments.	Rs.	Rs.	Rs.	Rs.
		PORT OFFICER'S DEPARTMENT.				
		Salary.				
		Port Officer (1,000) - - -	12,000	14,000	12,000	12,000
		Establishment.				
1	1	Clerk (250) - -	3,000	3,000	3,000	3,000
10	10	Clerks (less than 200) - -	7,116	6,700	5,940	7,423
13	13	Servants - - -			1,176	
		Total Establishment -	10,116	9,700	10,116	10,423
		Allowances.				
		Travelling Allowance - - -	200		200	212
		Supplies and Services				
		Value of Ordnance Stores - -	...			148
		Value of Mathematical Stores - -	...			108
		Dockyard Services and Supplies - -	...	300	300	14
		Purchase of Books - - -	396			...
		Petty Construction and Repairs - -	300			41
		Total Supplies and Services -	696	300	300	311
		Contingencies.				
		Subscription to Newspapers - -	...	...	...	499
		Telegram Charges - - -	...	300	...	333
		Postage Charges - - - -	...	300	600	197
		Rents, Rates, and Taxes - - -	900	900	900	4,480
		Office Expenses and Miscellaneous - -	2,088	1,509	1,500	1,916
		Total Contingencies. -	2,988	3,000	3,000	7,425
		TOTAL PORT OFFICER'S DEPARTMENT -	26,000	27,000	25,616	30,371
		CHARGES FOR THE SURVEY OF STEAM VESSELS AT CALCUTTA.				
		Salaries.				
1	2	Surveyor and Assistant Surveyor -	18,000	17,500	12,000	10,320
		Establishment.				
1	1	Clerk - - - -	612	500	684	523
1	1	Servant - - -				
		Native Crew - - -	...	...	897	156
		Travelling Allowance - -	1,240	1,000	...	9,756
		Contingencies - - -	148	...	500	...
		Steam Launch "Florence" - -	600	2,000	...	1,333
		TOTAL SURVEY CHARGES -	20,600	21,000	14,081	22,088
		MARINE COURT.				
1	1	Judge (200) - - -	2,400	2,400	2,400	2,316
		Contingencies - - -	1,000	600	1,000	898
		TOTAL MARINE COURT -	3,400	3,000	3,400	3,214
		SHIPPING MASTER.				
		Salaries.				
1	1	Deputy Shipping Master - -	6,572	6,500	6,520	6,280
1	1	Assistant Shipping Master - -	4,800	4,500	4,790	3,231
		Total Salaries -	11,372	11,000	11,310	9,511
		Establishment.				
9	9	Clerks (less than 200) - -	4,740		4,440	4,115
8	8	Servants - - -	732		600	597
		Total Establishment -	5,472	5,500	5,040	4,712
		Allowances.				
		Travelling Allowances - - -	360	360	400	344
		Supplies and Services.				
		Remuneration to Examiners - -	3,503	4,040	3,503	4,407
		Contingencies.				
		Rents, Rates, and Taxes - - -	643	500	...	2,000
		Postage Charges - - -	50	50	50	54
		Miscellaneous - - - -	600	550	800	473
		Total Contingencies -	1,293	1,100	850	2,527
		TOTAL SHIPPING MASTER -	22,000	22,000	21,103	21,501
		Total Marine Establishments -	72,000	73,000	64,200	77,174

21.—MARINE—*continued.*

Details.	Budget Estimate, 1892-93	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Charges.				
Mooring Line	14,286	14,500	14,286	14,556
Harbour Master's Fees	1,400	1,400	1,300	1,399
Life-boat Establishment at Goalundo	696	600	696	625
Shipping Fees and Sundries	1,000	1,000	1,000	3,494
Clerk for Leadsmen's quarters	300	300	600	...
Servants	720	700	720	1,320
Allowance to Port Commissioners for collecting Pilotage Bills	2,800	2,800	2,800	...
Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	1,000	700	948	850
Contributions to Port Funds	15,000	10,000	10,000	40,000
House-rent	3,000	2,000	3,600	2,091
Renewal of Tents and Furniture	125	...	250	...
Miscellaneous	3 673	6,000	3,800	2,063
Total Miscellaneous	44,000	40,000	40,000	66,398

22.—EDUCATION.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Direction	64,000	63,000	63,000	63,196
Inspection	3,61,000	3,60,000	3,51,000	3,62,628
Government Colleges, General	5,26,000	5,26,000	4,86,000	4,95,997
Government Colleges, Professional	1,14,000	1,20,000	1,31,000	1,06,603
Government Schools, General	5,39,000	5,55,000	5,62,000	5,65,260
Government Schools, Special	1,46,000	1,40,000	1,40,000	1,38,666
Grants-in-aid	5,98,000	5,62,000	5,46,000	5,47,957
Scholarships	1,81,000	2,04,000	1,76,000	2,10,969
Miscellaneous	35,000	33,000	33,000	31,696
Refunds	2,000	2,000	6,000	1,882
Total Provincial	25,66,000	25,65,000	24,94,000	25,24,854
Local.				
Inspection	2,50,000	2,50,000	1,70,000	2,39,239
Government Schools, General	85,000	90,000	98,000	76,941
" " Special		...	.	5,274
Grants-in-aid	7,05,000	7,12,000	7,81,000	6,77,038
Scholarships	10,000	10,000	...	783
Miscellaneous	6,000	7,000	...	8,106
Refunds	1,000	1,000	..	1,070
Total Local	10,57,000	10,70,000	10,49 000	10,08,451
TOTAL	36,23,000	36,35,000	35,43,000	35,33,305

Details.

Numbers 1891-92.	Numbers 1892-93	Direction.	Budget Estimate 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Director of Public Instruction (2,000—2,500)	30,000	30,000	30,000	30,000
		Establishment.				
3	2	Clerks (200 and over)	7,200	9,605	9,605	26,020
24	25	Clerks (less than 200)	18,880	16,780	16,780	
13	14	Servants	1,308	1,248	1,248	1,248
	1	Clerk*	180	...	...	..
		Temporary Establishment	200	...	...	200
			27,768	27,633	27,633	
		Deduct—Probable Savings	338	73	73	
		Total Establishment	27 430	27,560	27,560	27,468
		Allowances.				
		Travelling and Tentage Allowances				507
		Hill Journey ditto				898
		Total Allowances	1,500	1,200	1,200	1,405
		Carried over	58,930	58,760	58,760	58,873

* For Orissa Text-book Committee.

22.—EDUCATION —*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Direction —*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward	58,930	58,760	58,760	58,873
Contingencies.				
Liveries of Peons	70	190	190	...
Purchase of Books and Publications				434
Purchase and Repair of Furniture				298
Postage Charges				1,397
Telegram Charges	5,000	4,050	4,050	54
Purchases				...
Rents, Rates, and Taxes				122
Office Expenses and Miscellaneous				2,018
Total Contingencies	5,070	4,240	4,240	4,323
Total Direction	64,000	63,000	63,000	63,196
Inspection.				
Inspection, Provincial.				
Inspector of European Schools.				
Salaries.				
Inspector (600)	7,250	7,200	7,200	14,925
Assistant Inspector (300)	3,600	3,600	3,600	5,523
Total Salaries	10,850	10,800	10,800	20,448
Establishment.				
Clerks	1,605	1,605	1,550	1,539
Servants	360	360	360	387
Total Establishment	1,965	1,965	1,910	1,926
Allowances.				
Travelling Allowance	4,000	4,000	3,735	2,856
Contingencies.				
Purchase of Books	15	15	15	...
Rents, Rates, and Taxes				250
Tour Charges				5
Purchase and Repair of Furniture				19
Postage Charges	555	1,220	540	233
Telegram Charges				10
Petty Construction and Repairs				2
Office Expenses and Miscellaneous				316
Total Contingencies	570	1,235	555	835
Total Inspector of European Schools	17,385	18,000	17,000	26,065
Other Inspectors.				
Salaries.				
Inspector (1,500) (1891-92: 1; 1892-93: 1)	18,000	53,000	18,000	60,425
Ditto (1,250) (1891-92: 1; 1892-93: 1)	15,000		15,000	
Ditto (500 and upwards) (1891-92: 2; 1892-93: 2)	14,062		13,824	
Ditto (400—500) (1891-92: 1; 1892-93: 1)	6,000		6,000	
Joint Inspector (400—500) (1891-92: 1; 1892-93: 1)	5,980	36,000	5,740	35,010
Assistant ditto (400—500) (1891-92: 1; 1892-93: 1)	5,840		5,840	
Ditto ditto (300—400) (1891-92: 4; 1892-93: 4)	18,720		18,720	
Ditto ditto (200—300) (1891-92: 5; 1892-93: 5)	15,920		16,360	
Deputy ditto (200—300) (1891-92: 8; 1892-93: 6)	20,940	1,03,000	27,660	96,936
Ditto ditto (150—200) (1891-92: 15; 1892-93: 16)	38,700		34,830	
Ditto ditto (100—150) (1891-92: 20; 1892-93: 22)	38,560		35,590	
Ditto ditto (75—100) (1891-92: 3; 1892-93: 2)	2,225		3,305	
Ditto Inspectress (200—300) (1891-92: 1; 1892-93: 1)	3,600		3,600	
Sub-Inspectors (1891-92: 51; 1892-93: 52)	39,245	38,000	39,800	35,895
	2,42,792		2,44,269	
Deduct—Probable Savings	*12,792*		*20,476*	
Total Salaries	2,30,000	2,30,000	2,23,793	2,28,266
Establishment.				
Clerks (1891-92: 34; 1892-93: 34)	19,066	20,000	19,404	19,852
Book Mohurirs (1891-92: 8; 1892-93: 8)	828	800	828	815
Servants (1891-92: 85; 1892-93: 85)	5,556	5,000	5,556	5,234
	25,450		25,788	
Deduct—Probable Savings	*162*		*18*	
Total Establishment	25,288	25,800	25,770	25,901
Carried over	2,55,288	2,55,800	2,49,563	2,54,167
	17,385	18,000	17,000	26,065

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Inspection—*contd.*	Rs.	Rs.	Rs.	Rs.
INSPECTION, PROVINCIAL—Brought forward -	17,385	18,000	17,000	26,065
OTHER INSPECTORS—Brought forward -	2,55,288	2,55,800	2,49,563	2,54,167
Allowances.				
Travelling Allowances of Inspectors, and Joint and Assistant Inspectors - - -	18,000	18,000	17,000	18,022
Travelling Allowances of Deputy and Sub-Inspectors - - - -	50,000	48,000	47,000	46,550
House Allowance - - -	...	...	...	15
Total Allowances -	68,000	66,000	64,000	64,587
Supplies and Services.				
Purchase of Tents - - -	...	...	1,207	3
Petty Construction and Repairs - -	...	150	...	57
Total Supplies and Services -	...	150	1,207	60
Contingencies.				
Purchase of Books and Publications - -	60	50	59	5
Rents, Rates, and Taxes - - -	5,500	5,000	5,878	5,055
Postage Charges - - - -	14,767	15,000	13,293	7,374
Telegram Charges - - -				399
Tour Charges - - - -				99
Purchase and Repair of Furniture - -				1,824
Repair of Tents - - - -				62
Office Expenses and Miscellaneous - -				2,931
Total Contingencies -	20,327	20,050	19,230	17,749
TOTAL OTHER INSPECTORS -	3,43,615	3,42,000	3,34,000	3,36,563
TOTAL INSPECTION, PROVINCIAL -	3,61,000	3,60,000	3,51,000	3,62,628
INSPECTION, LOCAL -	2,50,000	2,50,000	1,70,000	2,39,239
Total Inspection -	6,11,000	6,10,000	5,21,000	6,01,867
Government Colleges, General.				
ARTS COLLEGES (ENGLISH AND ORIENTAL).				
ENGLISH COLLEGES.				
Salaries.				
1891-92: 1 — 1892-93: 1 — Principal (1,500) - -	18,000	18,000	18,000	86,726
1891-92: 2 — 1892-93: 2 — Principals (1,250) - -	30,000	30,000	30,000	
1891-92: 1 — 1892-93: 1 — Principal (1,000) - -	12,000	12,000	12,000	
1891-92: ... — 1892-93: ... — Ditto (750—1,000) - -	...	...	...	
1891-92: 3 — 1892-93: 3 — Principals (500—750) - -	22,800	22,000	25,800	
1891-92: 29 — 1892-93: 28 — Professors (salaries varying) -	2,38,215	2,30,000	2,34,506	2,64,702
1891-92: 8 — 1892-93: 8 — Assistant Professors (salaries varying) -	23,860	26,000	26,400	
1891-92: 20 — 1892-93: 22 — Lecturers and Assistant Lecturers (salaries varying) - - -	37,738	32,000	33,385	
1891-92: 18 — 1892-93: 17 — Teachers (less than 200) - -	13,166		15,153	
1891-92: 1 — 1892-93: 1 — Pandit ditto - -	600		600	
1891-92: 5 — 1892-93: 6 — Moulvies ditto - -	5,090		4,670	
	4,01,469		4,00,514	
Deduct—Probable Savings -	31,469		58,820	
Total Salaries -	3,70,000	3,70,000	3,41,694	3,51,428
Establishment.				
1891-92: 1 — 1892-93: 1 — Clerk (above R200) - -	10,641	10,041	10,656	9,784
1891-92: 20 — 1892-93: 20 — Clerks and Librarians (less than 200) -				1,009
Deduct—Amount transferred to Government Schools, General—High Schools (page 79) -	3,300	3,300	3,382	...
	7,341	7,341	7,274	10,793
1891-92: 114 — 1892-93: 114 — Servants - - -	8,544	8,544	8,544	6,328
Deduct—Amount transferred to Government Schools, General—High Schools (page 79) -	2,286	2,286	2,517	...
	6,258	6,258	6,027	6,328
Total Establishment -	13,599	13,599	13,301	17,121
Allowances.				
Travelling Allowances - - -	373	373	373	262
Carried over -	3,83,972	3,83,972	3,55,368	3,68,811

22.—EDUCATION—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Government Colleges, General—*contd.*	Rs.	Rs.	Rs.	Rs.
		ARTS COLLEGES (ENGLISH AND ORIENTAL)—*contd.*				
		ENGLISH COLLEGES—Brought forward -	3,83,972	3,83,972	3,55 368	3,68,811
		Supplies and Services.				
		Grants to Libraries - - -	4,932	4,932	5,067	3,718
		Value of Mathematical Stores - -	...	...	...	105
		Petty Repairs - - - -	...	...	...	14
		Total Supplies and Services. -	4,932	4,932	5,067	3,837
		Contingencies.				
		Rents, Rates, and Taxes - - -	3,301	3,301	3,075	3,939
		Purchase and Repair of Furniture - -	9,055	9,055	8,250	87
		Postage Charges - - - -				108
		Telegram Charges - - -				60
		Subscription to Newspapers - - -				94
		Office Expenses and Miscellaneous - -				5,561
		Total Contingencies -	12,356	12,356	11,325	9,849
		TOTAL ENGLISH COLLEGES -	4,01,260	4,01,260	3,71,760	3,82,497
		BETHUNE GIRLS' SCHOOL.				
		Salaries.				
		College Department.				
1	1	Lady Superintendent (200) - -	2,400	2,400	2,400	2,400
4	3	Professors (less than 200) - -	4,185	4,100	5,160	9,716
1	1	Ditto (50) - -	600	600	...	...
		Total College Department -	7,185	7,100	7,560	12,116
		School Department.				
3	4	Masters - - - -	1,920	1,900	1,620	
6	5	Mistresses - - -	2,880	2,880	3,120	
—	2	Matrons - - -	384	300	...	
3	2	Pandits - - - -	840	820	1,200	
		Total School Department -	6,024	5,900	5,940	
		Deduct—Probable Savings -	13,209 *209*		13,500 *1,344*	
		Total Salaries -	13,000	13,000	12,156	12,116
		Establishment.				
1	1	Sircar - - - -	240	240	240	240
31	36	Servants - - - -	3,054	3,054	2,598	2,198
		Total Establishment -	3,294	3,294	2,838	2,438
		Allowances.				
		Allowance for Doctor - - -	150	150	...	...
		Supplies and Services.				
		Boarding Charges - - -	4,500	4,500	...	...
		Contingencies.				
		Rents, Rates, and Taxes - -	1,506	1,506	1,506	2,259
		Office Expenses and Miscellaneous - -	5,000	5,000	2,000	1,800
		Total Contingencies -		6,506	3,506	4,059
		TOTAL BETHUNE GIRLS' SCHOOL -	27,450	27,450	18,500	18,613
		Carried over -	4,28,710	4,28,710	3,90,260	4,01,110

22.—EDUCATION—*continued.*

Numbers. 1891-92	Numbers. 1892-93	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Government Colleges, General—*contd.*				
		Brought forward -	4,28,710	4,28,710	3,90,260	4,01,110
		ORIENTAL COLLEGES.				
		SANSCRIT COLLEGE.				
		Salaries.				
		College Department.				
1	1	Principal (1,000) - -	12,000	12 000	12,000	12,000
2	2	Professors - - -	3,600	3,600	3,600	
1	1	Assistant Professor - -	825	825	765	
2	2	Lecturer and Assistant Lecturer -	4,800	4,800	4,800	
		Total College Department .	21,225	21,225	21,165	
		School Department.				20,071
1	1	Assistant Professor - - -	1,175	1,100	1,115	
1	1	Master (200) - - -	2,400	2,400	2,400	
5	5	Masters - - -	5,055	5,055	4,875	
6	6	Pandits - - -	2,820	2,820	2,880	
		Total School Department .	11,450	11,375	11,270	
			32,675		32,435	
		Deduct—Probable Savings -	*75*		*787*	
		Total Salaries -	32,600	32,600	31,648	32,071
		Establishment.				
1	2	Clerks - - - -	1,380	1,380	1,020	1,239
1	1	Librarian - - -	360	360	360	360
9	9	Servants - - -	672	672	672	672
1	...	Temporary Establishment - -	...	...	300	...
		Total Establishment -	2,412	2,412	2,352	2,271
		Allowances.				
		Travelling Allowance - - -	...	...	...	513
		Supplies and Services.				
		Prizes - - - -	150	150	150	150
		Grants to Libraries - - -	600	600	600	600
		Special Charges for compiling a new Catalogue of Sanscrit Manuscripts - - -	2,032	2,032	2,032	...
		Subscription to Newspapers - -	...	...	...	9
		Total Supplies and Services -	2,782	2,782	2,782	759
		Contingencies.				
		Rents, Rates, and Taxes - - -	982	982	888	...
		Repair of Furniture - - -				93
		Postage Charges - - - -	444	444	330	10
		Office Expenses and Miscellaneous - -				291
		Total Contingencies -	1,426	1,426	1,218	394
		TOTAL SANSCRIT COLLEGE -	39,220	39,220	38,000	36,008
		CALCUTTA MADRASSA.				
		Salaries.				
		College Department.				
1	1	Principal (750) - -	9,000	9,000	9,000	11,359
		School Department.				
1	1	Master (200 and over) - -	5,820	5,820	5,580	
14	14	Masters (less than 200) - -	10 800	10 000	10,460	
1	1	Moulvie (300—400) - -	4,800	4,800	4,800	
12	12	Moulvies (less than 200) - -	7,869	7,729	7,764	
1	1	Teacher - - - -	300	300	300	
1	1	Pandit - - - -	360	360	360	
		Total School Department -	29,949	29,009	29,284	28,671
			38,949		38,284	
		Deduct—Probable Savings -	*940*		*613*	
		Total Salaries -	38,009	38,009	37,671	40,030
		Establishment.				
4	4	Clerks and Librarian - -	2,100	2,100	2,100	2,325
17	17	Servants - - -	1,302	1,302	1,302	1,301
		Total Establishment -	3,402	3,402	3,402	3,626
		Carried over	41,411	41,411	41,073	43 656
			39,220	39,220	38,000	36,008
			4,28,710	4,28,710	3,90,260	4,01,110

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Government Colleges, General—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,28,710	4,28,710	3,90,260	4,01,110
ORIENTAL COLLEGES—Brought forward -	39,220	39,220	38,000	36,008
CALCUTTA MADRASSA—Brought forward -	41,411	41,411	41,073	43,656
Supplies and Services.				
Boarding-House Establishment and Messing -	...	...	...	1,800
Prizes - - - -	390	390	390	...
Grants to Libraries - - -	480	480	480	749
Grants towards the maintenance of night studies -	360	360	360	120
Total Supplies and Services -	1,230	1,230	1,230	2,669
Contingencies.				
Rents, Rates, and Taxes - - -	3,762	3,762	3,789	1,843
Repair of Furniture - - -	1,167	1,167	1,148	115
Postage Charges - - - -				36
Office Expenses and Miscellaneous -				927
Total Contingencies -	4,929	4,929	4,937	2,921
TOTAL CALCUTTA MADRASSA -	47,570	47,570	47,240	49,246
TOTAL ORIENTAL COLLEGES -	86,790	86,790	85,240	85,254
EXPENDITURE ON PETTY CONSTRUCTION IN GOVERNMENT COLLEGES, GENERAL, PAID FROM THE EDUCATIONAL BUDGET—				
English Colleges - - - -	...	...	...	164
EXPENDITURE ON FURNITURE AND APPARATUS IN GOVERNMENT COLLEGES, GENERAL, PAID FROM THE EDUCATIONAL BUDGET—				
Other Stores (locally purchased)—				
English Colleges - - -				
Oriental Colleges - - -				
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, &c.	10,500	10,500	10,500	9,469
Total Govt. Colleges, General .	**5,26,000**	**5,26,000**	**4,86,000**	**4,95,997**

Numbers. 1891-92.	Numbers. 1892-93.		Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Government Colleges, Professional.				
		LAW COLLEGES.				
6	6	Law Lecturers - - -	9,300	9,300	9,300	8,563
		CIVIL ENGINEERING COLLEGE, HOWRAH.				
		Workshops.				
		One-third of salaries of three Foremen -	2,640	2,700	2,640	...
1	1	European Instructor (180—220) -	2,130		2,480	...
2	2	Native Instructors (50) - -	1,200		1,200	...
5	5	Ditto (40—50) - -	2,850		2,850	...
1	1	Native Instructor (40) - -	480	13,000	480	...
2	2	Native Instructors (25) - -	600		600	...
		Materials and Tools for 200 Students at R30 each - - -	6,000		6,000	...
		Machines, Tools, &c. - -	...		12,000	11,700
			15,900	15,700	28,250	11,700
		Salaries.				
1	1	Principal (1,250) - -	12,000	13,000	15,000	15,000
1	1	Professor (1,000) - -	11,050		12,000	
1	1	Ditto (500—750) - -	6,000		8,950	
1	1	Ditto (200—300) - -	3,600		3,600	
1	1	Lecturer in Physical Science (200—300)	1,200	38,000	3,600	31,934
1	1	Assistant Lecturer - -	2,400		2,400	
2	2	Masters - - -	5,390		5,400	
1	1	Teacher of Drawing (500) - -	6,000		6,000	
			47,640		56,950	
		Deduct—Probable Savings -	*674*		*1,505*	
		Total Salaries -	46,966	51,000	55,445	46,934
		Establishment.				
		Monitors - - -	...	...	...	414
5	5	Clerks - - - -	2,940		2,940	4,094
1	1	Draftsman - - -	600		600	
1	1	Compounder - - -	144	7,000	144	...
...	1	Teller - - - -	360		...	...
36	36	Servants - - -	3,096		3,096	2,632
		Temporary Establishment - -	...		...	419
		Total Establishment -	7,140	7,000	6,780	7,559
		Carried over -	70,006	73,700	90,475	66,193
			9,300	9,300	9,300	8,563

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Government Colleges, Professional—*contd.*				
CIVIL ENGINEERING COLLEGE, HOWRAH—Brought forward	9,300	9,300	9,300	8,563
	70,006	73,700	90,475	66,193
Allowances.				
Travelling Allowances	2,000	2,000	1,000	2,252
Allowance to Roman Catholic Priest	600	600	600	...
Ditto Drill Sergeant for doing Steward's duties	360	400	360	...
Ditto Monitors	600	600	600	...
Ditto Medical Officers in Charge	...	...	...	800
Total Allowances	3,560	3,600	2,560	3,052
Supplies and Services.				
Subscription to Newspapers				
Purchase of Tents	...	..	3,210	110
Library Allowances	600	600	600	206
Survey ditto	2,000	2,000	2,000	1,628
Model ditto	600	600	600	
Cost of Medical Stores	100	100	200	21
Boarding Charges	20,000	23,100	16,700	18,690
Charges for Chemicals	240		240	
Total Supplies and Services	23,540	26,400	23,550	20,655
Contingencies.				
Purchase of Books	...		...	100
Rents, Rates, and Taxes	3,001		2,055	2,055
Postage Charges	3,093		1,560	86
Telegram Charges				11
Office Expenses and Miscellaneous				2,045
Total Contingencies	6,094	4,500	3,615	4,297
TOTAL CIVIL ENGINEERING COLLEGE, HOWRAH	1,03,200	1,08,200	1,20,200	94,197
EXPENDITURE ON PETTY CONSTRUCTION IN GOVERNMENT COLLEGES, PROFESSIONAL, PAID FROM THE EDUCATIONAL BUDGET—				
Engineering College	...	...	...	59
EXPENDITURE ON FURNITURE AND APPARATUS IN GOVERNMENT COLLEGES, PROFESSIONAL, PAID FROM THE EDUCATIONAL BUDGET—				
Engineering College	1,500	2,500	1,500	3,784
Total Government Colleges, Professional	**1,14,000**	**1,20,000**	**1,31,000**	**1,06,603**
Government Schools, General.				
Numbers. 1891-92. 1892-93. — GOVT. SCHOOLS, GENERAL, PROVINCIAL. DISTRICT SCHOOL COMMITTEES.				
Establishment.				
5 5 Clerks	1,740		1,740	1,718
5 5 Servants	186		186	38
Total Establishment	1,926	2,000	1,926	1,756
Allowances.				
Travelling Allowances	540	500	...	...
Contingencies.				
Postage Charges				148
Office Expenses and Miscellaneous				163
Total Contingencies	400	500	342	311
	2,866		2,268	
Deduct—Probable Savings	*266*		*268*	
TOTAL DISTRICT SCHOOL COMMITTEES	2,600	3,000	2,000	2,067
HIGH SCHOOLS.				
Numbers. 1891-92. 1892-93. — *COLLEGIATE SCHOOLS.*				
Salaries.				
1 1 Master (400—500)	6,000		6,000	
3 3 Masters (200—300)	10,540		10,300	
1 1 Master (200)	2,400		7,200	
109 113 Masters (less than 200)	70,920		65,335	
	89,860		88,835	
Deduct—Probable Savings	*1,860*		*1,166*	
Total Salaries	88,000	88,000	87,669	87,756
Establishment.				
Amount transferred from "Government Colleges, General"—"English Colleges".				
Clerks (page 75)	3,300		3,382	3,792
Servants (Ditto)	2,286		2,517	3,574
10 10 Servants directly under Government Schools	732		732	
Total Establishment	6,318	7,000	6,631	7,366
Carried over	94,318	95,000	94,300	95,122
	2,600	3,000	2,000	2,067

22.—EDUCATION —*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		GOVERNMENT SCHOOLS, GENERAL—PROVINCIAL—*contd.*				
		Brought forward -	2,600	3,000	2,000	2,067
		HIGH SCHOOLS —*contd.*				
		COLLEGIATE SCHOOLS—Brought forward -	94,318	95,000	94,300	95,122
		Allowances.				
		Travelling Allowances - - -	50	50	50	41
		Supplies and Services.				
		Prizes - - - -	740		500	318
		Library Allowances - -	672		650	772
		Total Supplies and Services -	1,412	1 500	1,150	1,090
		Contingencies.				
		Rents, Rates, and Taxes - - -	1,001	1,000	1,179	775
		Postage Charges - - -	}			37
		Office Expenses and Miscellaneous - -	} 1,586	2,450	1,621	} 2,840
		Subscription to Newspapers - - -	}			...
		Total Contingencies -	2,587	3.450	2,800	3,652
		TOTAL COLLEGIATE SCHOOLS—PROVINCIAL -	98,367	1,00,000	98,300	99,905
		HINDU SCHOOL.				
		Salaries.				
1	1	Master (300) - - -	3,600		6,000	
1	—	Ditto (200 to 300) - -	...		2,720	
15	14	Masters (less than 200) - -	9,635		11,265	
		Total Salaries -	13,235	20,000	19,985	20,869
		Establishment.				
1	1	Clerk and Librarian (25) - -	300		300	...
10	10	Servants - - -	732		732	...
		Total Establishment -	1,032	1,000	1,032	...
			14,267		21,017	
		Deduct—Probable Savings -	67		653	
		Total Salaries and Establishment -	14,200	21,000	20,364	20,869
		Supplies and Services.				
		Grants to Library - - -	100	100	100	138
		Purchase of Books, &c. - - -	...	...	...	3
		Total Supplies and Services -	100	100	100	141
		Contingencies.				
		Rents, Rates, and Taxes - - -	982		936	982
		Postage Charges - - -	...		} 600	499
		Office Expenses and Miscellaneous - -	556			
		Total Contingencies -	1,538	900	1,536	1,481
		TOTAL HINDU SCHOOL -	15,838	22,000	22,000	22,491
		HARE SCHOOL.				
		Salaries.				
1	1	Master (500) - - -	6,000		6,000	
2	1	Master (200) - -	2,400	}	6,000	
20	17	Masters (less than 200) - -	10,195		12,785	
		Total Salaries -	18,595	18,000	24,785	25,343
		Establishment.				
1	1	Clerk and Librarian (25) - -	300		300	
9	9	Servants - -	672		672	
		Total Establishment -	972	1,000	972	...
			19,567		25,757	
		Deduct—Probable Savings -	67		102	
		Total Salaries and Establishment -	19,500	19,000	25,655	25,343
		Supplies and Services.				
		Prizes - - - -	136		136	5
		Grants to Library - - -	100		120	174
		Total Supplies and Services -	236	200	256	179
		Contingencies				
		Rents, Rates, and Taxes - - -	585		585	585
		Postage Charges - - -	}			
		Office Expenses and Miscellaneous - -	} 556		504	454
		Total Contingencies -	1,141	800	1,089	1,039
		TOTAL HARE SCHOOL -	20,877	20,000	27,000	26,561
		Carried over -	1,35,082	1,42,000	1,47,300	1,48,957
			2,600	3,000	2,000	2,067

22.—EDUCATION—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		GOVERNMENT SCHOOLS, GENERAL—PROVINCIAL—*contd.*				
		Brought forward -	2,600	3,000	2,000	2,067
		HIGH SCHOOLS—Brought forward - -	1,35,082	1,42,000	1,47,300	1,48,957
		DISTRICT SCHOOLS.				
		Salaries.				
9	10	Masters (200 and over) - -	25,500		24,680	
451	436	Ditto (less than 200) - -	2,18,564		2,29,342	
			2,44,064		2,54,022	
		Deduct—Probable Savings -	*64*		*1,030*	
		Total Salaries -	2,44,000	2 58,000	2,52 992	2,55,117
		Establishment.				
15	15	Clerks and Librarians - -	3,924		4,356	4,918
1	1	Compounder - - -	144		144	
174	164	Servants - - -	9,762		10,332	12,124
		Total Establishment -	13,830	18,000	14,832	17,042
		Allowances.				
		House Allowance to Head Master, Collinga Branch School - - -	480		480	...
		Travelling Allowances - - -	500		500	614
		Total Allowances -	980	1,000	980	614
		Supplies and Services.				
		Prizes - - - -	2,785		2,969	2,610
		Library Allowances - - -	2,660		2,780	4,912
		Total Supplies and Services -	5,445	8,000	5,749	7,522
		Contingencies.				
		Rents, Rates, and Taxes - - -	3,905	6,000	4,309	5,604
		Purchase and Repair of Furniture - -	3,874	9,000	4,138	29
		Postage Charges - - -				439
		Telegram Charges - - -				25
		Office Expenses and Miscellaneous - -				6,375
		Subscription to Newspapers - -				...
		Total Contingencies -	7,779	15,000	8,447	12,472
		TOTAL DISTRICT SCHOOLS -	2,72,034	3,00,000	2,83,000	2,92,767
		TOTAL HIGH SCHOOLS -	4,07,116	4,42,000	4,30,300	4,41,724
		MIDDLE CLASS SCHOOLS.				
		ENGLISH.				
		Salaries.				
24	18	Masters - - -	6,048	3,800	8,838	4,477
		Establishment.				
		Clerk - - - -	...	300	...	180
4	2	Servants - - -	120		252	216
			6,168		9,090	
		Deduct—Probable Savings -	*68*		*52*	
		Total Salaries and Establishment -	6,100	4,100	9,038	4,873
		Supplies and Services.				
		Library - - - -	...	...	24	...
		Prizes - - - -	76	100	126	48
		Total Supplies and Services -	76	100	150	48
		Contingencies.				
		Rents, Rates, and Taxes - - -	...	...	138	...
		Postage Charges - - -	564	800	674	...
		Office Expenses and Miscellaneous - -				30
		Total Contingencies -	564	800	812	30
		TOTAL MIDDLE CLASS, ENGLISH -	6,740	5,000	10,000	4,951
		MIDDLE CLASS, VERNACULAR.				
		Salaries.				
152	111	Masters - - -	20,604	18,000	27,284	23,899
		Deduct—Probable Savings -	*604*		*1,142*	
		Establishment.	20,000	18,000	26,142	23,899
2	2	Clerks - - -	300		300	115
38	29	Servants - - -	1,464		1,848	1,735
		Total Establishment -	1,764	1,500	2,148	1,850
		Carried over -	21,764	19,500	28,290	25,749
			4,16,456	4,50,000	4,42,300	4,48,742

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	4,16,456	4,50,000	4,42,300	4,48,742
MIDDLE CLASS, VERNACULAR—Brought forward	21,764	19,500	28,290	25,749
Allowances.				
Travelling Allowances	50	50	50	7
Supplies and Services.				
Prizes	159		165	119
Library Grants	118		314	...
Total Supplies and Services	277	250	479	119
Contingencies.				
Rents, Rates, and Taxes	1,731	500	1,785	456
Purchase and Repair of Furniture				...
Postage Charges	602	700	896	16
Telegram Charges				...
Office Expenses and Miscellaneous				1,071
Total Contingencies	2,333	1,200	2,681	1,543
Circle Pundits				
Rewards to Gurus	29,500	34,016	29,500	35,625
Miscellaneous				
TOTAL MIDDLE CLASS, VERNACULAR.	53,924	55,016	61,000	63,043
GIRLS' SCHOOL.				
EDEN FEMALE SCHOOL, DACCA.				
Salaries.				
1891-92: 1 / 1892-93: 1 — Head Mistress (200 to 300)	2,960		2,840	
1891-92: 5 / 1892-93: 5 — Mistresses	2,040		2,040	
Total Salaries	5,000	4,500	4,880	3,934
Establishment.				
1891-92: 6 / 1892-93: 6 — Servants	276	500	276	253
	5,276		5,156	
Deduct—Probable Savings	76		476	
Total Salaries and Establishment	5,200	5,000	4,680	4,187
Contingencies.				
Rents, Rates, and Taxes	840		840	840
Postage Charges	500	1,000		5
Office Expenses and Miscellaneous	...	...	480	409
Total Contingencies	1,340	1,000	1,320	1,254
TOTAL GIRLS' SCHOOL	6,540	6,000	6,000	5,441
BOARDING SCHOOLS.				
KURSEONG BOARDING SCHOOL.				
Salaries.				
1891-92: 1 / 1892-93: 1 — Master (250)	3,000		3,000	
1891-92: 5 / 1892-93: 5 — Masters (less than 200)	5,640		5,640	
Total Salaries	8,640	8,000	8,640	8,640
Establishment.				
1891-92: 30 / 1892-93: 28 — Servants	3,588	3,000	3,780	3,764
	12,228		12,420	
Deduct—Probable Savings	28		320	
	12,200	11,000	12,100	12,404
Allowances.				
Allowance to Chaplain	600	600	600	600
Supplies and Services.				
Prizes	100	100	...	...
Library Grants	100	...	100	...
Boarding Charges	14,000	14,000	12,442	14,309
Total Supplies and Services	14,200	14,100	12,542	14,309
Contingencies.				
Rents, Rates, and Taxes	694	500	694	383
Postage Charges				70
Telegram Charges	1,333	800	764	...
Office Expenses and Miscellaneous				975
Total Contingencies	2,027	1,300	1,458	1,428
TOTAL KURSEONG BOARDING SCHOOL	29,027	27,000	26,700	28,741
Carried over	29,027	27,000	26,700	28,741
	4,76,920	5,11,016	5,09,300	5,17,226

22.—EDUCATION—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		GOVERNMENT SCHOOLS, GENERAL, PROVINCIAL—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	4,76,920	5,11,016	5,09,300	5,17,226
		BOARDING SCHOOLS—Brought forward -	29,027	27,000	26,700	28,741
		OTHER BOARDING SCHOOLS.				
		Salaries.				
10	14	Masters (less than 200) - -	6,700	5,000	5,828	5,465
		Establishment.				
11	11	Servants - - -	918	500	918	918
			7,618		6,746	
		Deduct—Probable Savings -	*18*		*46*	
		Total Salaries and Establishments -	7,600	5,500	6,700	6,383
		Supplies and Services.				
		Prizes - - - -	50	100	50	149
		Library Grants - - -	134		134	
		Boarding Charges - - -	2,950	2,000	3,109	1,786
		Total Supplies and Services -	3,134	2,100	3,293	1,935
		Contingencies.				
		Rents, Rates, and Taxes - - -	171	200	207	155
		Postage Charges - - -	944	2,200	800	16
		Telegram Charges - - -				3
		Office Expenses and Miscellaneous - -				654
		Total Contingencies -	1,115	2,400	1,007	828
		TOTAL OTHER BOARDING SCHOOLS -	11,849	10,000	11,000	9,146
		TOTAL BOARDING SCHOOLS -	40,876	37,000	37,700	37,887
		PRIMARY SCHOOLS FOR BOYS AND GIRLS. LOWER CLASS VERNACULAR.				
		Salaries.				
4	4	Masters - - -	384	384	384	335
		Supplies and Services.				
		Prizes - - - -	48	100	48	...
		Contingencies.				
		Postage Charges - - -	60	500	68	60
		Office Expenses and Miscellaneous - -				
		Total Contingencies -	60	500	68	60
		TOTAL PRIMARY SCHOOLS, &c. -	492	984	500	395
		EXPENDITURE ON PETTY CONSTRUCTION AND REPAIRS PAID FROM THE EDUCATIONAL BUDGET.				
		High - - - -	4,000	4,000	4,000	2,556
		Middle - - - -				1,322
		Boarding - - - -				335
		Primary - - - -				17
		Normal - - - -				5
		TOTAL EXPENDITURE ON PETTY CONSTRUCTION, &c. -	4,000	4,000	4,000	4,235
		EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.				
		High - - - -	2,000	2,000	1,500	4,188
		Middle - - - -				283
		Boarding - - - -				866
		Primary - - - -				...
		Normal - - - -	...	...	...	...
		TOTAL EXPENDITURE ON FURNITURE, &c. -	2,000	2,000	1,500	5,337
		ANTICIPATED EXPENDITURE FROM SURPLUS FUNDS -	28,676	...	30,000	...
		PAYMENTS IN SUPPORT OF MUNICIPAL LOCAL SCHOOLS	...	...	...	180
			5,52,964		5,83,000	
		Deduct—Probable Savings -	*13,964*		*21,000*	
		TOTAL GOVT. SCHOOLS, GENERAL, PROVINCIAL -	5,39,000	5,55,000	5,62,000	5,65,260
		GOVERNMENT SCHOOLS, GENERAL, LOCAL -	85,000	90,000	98,000	76,941
		Total Government Schools, General -	6,24,000	6,45,000	6,60,000	6,42,201

22.—EDUCATION—*continued.*

Numbers 1891-92	Numbers 1892-93	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Government Schools, Special.	Rs.	Rs.	Rs.	Rs.
		NORMAL SCHOOLS OR TRAINING SCHOOLS.				
		Salaries				
6	6	Masters (200 and over) - -	18,200	40,000	17,200	37,915
39	38	Masters (less than 200) - -	21,252		22,005	
		Establishment.				
4	4	Clerks - - -	660	27,400	660	672
37	36	Servants - - -	1,998		2,094	1,976
		Training of Gurus - - -	10,000		9,000	8,321
		Stipends to Pupil Teachers - -	23,000		23,526	17,746
		Expenditure for teaching drawing in eight training schools of 1st grade - - -	6,000		...	...
			81,110		74,485	
		Deduct—Probable Savings -	5,110		6,529	
		Total Salaries and Establishment -	76,000	67,400	67,956	66,630
		Allowances.				
		House Allowance - - -	...	...	...	80
		Travelling Allowances - - -	50	100	50	5
		Supplies and Services.				
		Library Grants - - -	808	500	832	508
		Contingencies.				
		Rents, Rates and Taxes - - -	4,024	5,000	3,572	5,437
		Purchase and Repair of Furniture - -	2,233	2,000	1,590	33
		Postage Charges - - -				119
		Telegram Charges - - -				...
		Office Expenses and Miscellaneous - -				1,528
		Total Contingencies -	6,257	7,000	5,162	7,117
		TOTAL NORMAL SCHOOLS, &c. -	83,115	75,000	74,000	74,340
		SCHOOLS OF ART.				
		CALCUTTA SCHOOL OF ART.				
		Salaries.				
1	1	Principal (1,000) - -	12,000	12,000	12,000	
2	2	Teachers (200 and over) - -	6,000	8,500	6,000	
7	7	Do. (less than 200) - -	3,480		3,480	
			21,480		21,480	
		Deduct—Probable Savings	80		585	
		Total Salaries -	21,400	20,500	20,895	21,210
		Establishment.				
1	1	Clerk - - -	480		480	501
12	12	Servants - - -	1,212		1,212	1,031
		Total Establishment -	1,692	1,500	1,692	1,532
		Contingencies.				
		Rents, Rates and Taxes - - -	4,840		4,660	4,478
		Office Expenses and Miscellaneous - -	2,777		2,253	2,253
		Total Contingencies -	7,617	8,000	6,913	6,731
		TOTAL CALCUTTA SCHOOL OF ART -	30,709	30,000	29,500	29,473
		GOVERNMENT ART GALLERY.				
		Establishment.				
2	2	Clerks - - -	960		960	960
7	7	Servants - - -	696		696	695
		Total Establishment -	1,656	1,500	1,656	1,655
		Supplies and Services.				
		Purchase of Works of Art - -	4,239	500	854	...
		Contingencies.				
		Rents, Rates and Taxes - - -	3,717	3,500	3,630	3,477
		Office Expenses and Miscellaneous - -	388	500	360	324
		Total Contingencies -	4,105	4,000	3,990	3,801
		TOTAL GOVERNMENT ART GALLERY -	10,000	6,000	6,500	5,456
		TOTAL SCHOOLS OF ART -	40,709	36,000	36,000	34,929
		Carried over .	1,23,824	1,11,000	1,10,000	1,09,269

22.—EDUCATION—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Government Schools, Special—*contd.*				
		Brought forward -	1,23,824	1,11,000	1,10,000	1,09,269
		ENGINEERING AND SURVEYING SCHOOLS				
		SURVEY SCHOOLS.				
		Establishment.				
9	9	Survey Teachers - - -	10,060		9,760	9,055
8	10	Servants - - -	588		468	459
			10,648		10,228	
		Deduct—Probable Savings -	*48*		*772*	
		Total Establishment -	10,600	9,500	9,456	9,514
		Allowances.				
		Travelling Allowances - - -	...	...	...	237
		Field Allowances - - -	1,300	1,000	1,200	849
		Total Allowances -	1,300	1,000	1,200	1,086
		Contingencies.				
		Rents, Rates and Taxes - - -	701	500	544	544
		Telegram Charges - - - } Office Expenses and Miscellaneous - - }	1,333	1,000	900	700
		Total Contingencies -	2 034	1,500	1,444	1,244
		TOTAL ENGINEERING AND SURVEYING SCHOOLS -	13,934	12,000	12,100	11,844
		INDUSTRIAL SCHOOLS.				
		SCHOOLS FOR ARTIZANS.				
		Ranchee Industrial School.				
		Establishment.				
7	6	Masters - - -	1,560		1,320	773
2	1	Servants - - -	60		120	48
		Stipend to Pupil Teachers - -	516		636	598
		Cost of Additional Establishments -	...		...	...
		Total Establishment -	2,136	1,900	2,076	1,419
		Office Expenses and Miscellaneous -	12	100	124	...
		TOTAL INDUSTRIAL SCHOOLS -	2,148	2,000	2,200	1,419
		OTHER SCHOOLS.				
		MOORSHEDABAD NAWAB'S MADRASSA.				
		Establishment.				
1	1	Master (200-300) - -	3,600	10,000	3,600	9,450
8	9	Masters (less than 200) - -	6,480		6,420	
1	1	Clerk - - -	600	2,000	600	906
23	23	Servants - - -	1,464		1,440	1,436
			12,144		12,060	
		Deduct—Probable Savings -	*44*		*431*	
		Total Establishment -	12,100	12,000	11,629	11,792
		Allowances.				
		Travelling Allowances - - -	50	50	50	8
		Supplies and Services.				
		Prize Allowance - - -	85	100	85	369
		Medicine - - - -	3,136	1,850	3,136	...
		Diet-money - - - -				1,842
		Contingencies.				
		Rents, Rates and Taxes - - -				48
		Postage Charges - - -				12
		Office Expenses and Miscellaneous - -				1,022
		Total Supplies and Services and Contingencies .	3,221	1,950	3,221	3 293
		TOTAL MOORSHEDABAD NAWAB'S MADRASSA -	15,371	14,000	14,900	15 093
		COX BAZAR, MADRASSA.				
		Establishment.				
2	2	Masters - - -	480		480	480
1	1	Servant - - -	60		60	60
		Total Establishment -	540	450	540	540
		Contingencies.				
		Office Expenses and Miscellaneous - -	30	50	30	15
		TOTAL COX BAZAR, MADRASSA .	570	500	570	555
		TOTAL OTHER SCHOOLS -	15 941	14,500	15 470	15,648
		Carried over -	1,55,847	1,39,500	1,39,770	1 38,180

22.—EDUCATION—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Government Schools, Special—*contd.*				
Brought forward -	1,55,847	1 39,500	1,39,770	1,38,180
EXPENDITURE ON PETTY CONSTRUCTION PAID FROM THE EDUCATIONAL BUDGET—				
Training Schools - - -	...	...	...	320
EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET—				
Training Schools - - -				89
Schools of Art - - -				...
Engineering and Surveying Schools -				77
Moorshedabad Nawab's Madrassa - -				...
TOTAL EXPENDITURE ON FURNITURE AND APPARATUS, &c. - - - -	230	500	230	166
	1,56,077			
Deduct—Probable Savings -	*10,077*			
Total Government Schools, Special .	1,46,000	1,40,000	1,40,000	1,38,666
Grants-in-aid.				
GRANTS-IN-AID, PROVINCIAL.				
(*1*)—*To Local Colleges and Schools*—				
Monthly grants for Native Boys—				
Colleges - - - -			26,000	25,962
Schools—				
Higher Class English - - -			96,000	98,915
Middle Class English - -			35,000	32,130
„ „ Vernacular - - -			22,000	21,341
Lower „ „ - - -			14,000	9,889
Technical Schools or Schools for Artizans -			1,500	2,024
Normal Schools - - -			2,500	3,911
Survey Classes - - -			...	
Bhagaya Hill Boys' Schools - -			...	
For Native Girls.				
Normal Schools - - -			5,000	2,745
Native Girls' Schools - - -			42,000	41,113
Zenana Instruction - - -			16,000	17,091
	2,63,295	3,00,000	2,60,000	2,55,121
For European Boys and Girls.				
Schools - - - -	} 1,15,000	1,20,000	1,15,500	{ 75,074
European Girls' Schools -				38,782
Hill Schools - - -	...	...	560	1,977
	1,15,000	1,20,000	1,16,060	1,15,833
(*2*)—*Payments by Results*—				
Grants for Primary Schools - -	2 01,360	1,10,000	1,88,094	1,62,430
(*3*)—*Towards Educational Buildings paid from the Educational Budget*—				
Schools for Natives - - -				
Do. for Europeans - - -				
	30 000	30 000	30,000	14,277
Unspent balance of Building grants for 1891-92 for regrants - - -	7,000	...	...	...
(*4*)—*For Furniture and Apparatus paid from the Educational Budget*—				
Schools for Natives - - -				
Do. Europeans - - -				
	2,000	2,000	846	296
	6,18,655		5,95,000	
Deduct—Probable Savings -	*20,655*		*49,000*	
TOTAL GRANTS-IN-AID, PROVINCIAL -	5,98,000	5,62,000	5,46,000	5,47,957
GRANTS-IN-AID, LOCAL -	7,05,000	7,12,000	7,81,000	6,77,038
Total Grants-in-aid, -	13,03,000	12,74,000	13,27,000	12,24,995

22.—EDUCATION —*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Scholarships.				
(1) In Arts Colleges—				
Senior	26,280		26,280	30,771
Junior	45,600		45,600	56,840
Sanscrit	2,832		2,832	2,568
Special Mahomedan Scholarships	7,440		7,440	3,865
	82,152	1,00,000	82,152	94,044
(2) In Professional Colleges—				
Engineering Scholarship	15,840	20,000	15,840	16,787
(3) In Secondary Schools—				
Middle English	} 54,300		54,300	{ 21,085
Middle Vernacular				33,900
Upper Primary	15,648		15,648	16,232
Girls	2,580		2,580	1,245
Rajah of Hill Tipperah's Scholarships	240		240	209
European Schools	5,000		...	1,671
	77,768	75,000	72,768	74,342
(4) In Primary Schools—				
Lower Primary	1,920	7,000	1,920	24,049
In Special Schools other than Training Schools—				
School of Arts	900		900	719
Survey Schools	1,080		1,080	901
Madrassa	1,595		1,595	127
	3,575	2,000	3,575	1,747
	1,81,255		1,76,255	
Deduct—Probable Savings	255		255	
Total Scholarships	1,81,000	2,04,000	1,76,000	2,10,969
Miscellaneous.				
Grants for the Encouragement of Literature—				
Grants for the encouragement of useful publications	5,000	5,000	5,000	4,950
Grants for *Education Gazette*	3,600	3,000	3,600	3,600
	8,600	8,000	8,600	8,550
Grant to School Book Society	2,400	2,40	2,400	2,400
Amount of savings in contract allotment for 1890-91 for regrants	2,667	...	...	...
Undisbursed balance of contract allotment	2,547	...	...	...
	5,214	...	...	...
Miscellaneous—				
Remuneration to Examiners—				
Government Allowance	3,075	2,000	2,900	1,178
Payment from Fees	9,000	8,500	8,900	8,441
Boarding Hostel Charges	4,500	4,000	4,200	3,973
Passage and Outfit of Agricultural Scholarshipholders	...	1,000	1,000	1,000
Examination Charges and Rewards for Sanscrit titles	3,000	2,000	3,000	1,702
Rewards to Teachers and Pupils in Sanscrit *Toles* in Nuddea	2,400	2,400	2,400	2,400
Rewards, Female Teachers	500	500	500	...
Grants for Saraswat Somaj at Dacca	500	500	500	500
Do. to Behar Sanjevan Association	500	...	...	...
Grant to the Laha Family Endowment Fund	1,000	1,000	1,000	930
Miscellaneous Charges	1,080	700	1,127	622
	25,555	22,600	25,527	20,746
	41,769		36,527	
Deduct—Probable Savings	6,769		3,527	
Total Miscellaneous	35,000	33,000	33,000	31,696

23.—ECCLESIASTICAL.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Ecclesiastical Establishments - - -	1,65,000	1,74,000	1,57,000	1,64,917
Cemetery Establishment - - -	6,000	6,000	6,000	5,665
Miscellaneous Ecclesiastical Charges - -	7,000	7,000	7,000	6,927
TOTAL -	1,78,000	1,87,000	1,70,000	1,77,509

Details.

Numbers. 1891-92.	Numbers. 1892-93.	*Imperial.* Ecclesiastical Establishments.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		CHURCH OF ENGLAND.				
		Salaries.				
5	5	Chaplains (800) - - -	48,000	48,000	48,000	37,082
12	12	Junior Chaplains (500) - -	72,000	57,000	72,000	55,048
12	12	Ministers of the Additional Clergy Society and others (10—150, 2—100)	20,400	16,000	20,400	17,379
		Total Salaries -	1,40,400	1,21,000	1,40,400	1,09,509
		Establishment.				
7	7	Clerks - - - -	1,464	1,464	1,464	3,674
38	38	Servants - - -	6,564	6,564	6,564	4,316
		Total Establishment -	8,028	8,028	8,028	7,990
			1,48,428		1,48,428	
		Deduct—Probable Savings -	*30,628*		*33,428*	
		TOTAL CHURCH OF ENGLAND -	1,17,800	1,29,028	1,15,000	1,17,499
		CHURCH OF SCOTLAND.				
		Salaries.				
1	1	Chaplain (800) - - -	9,600	10,380	9,600	13,105
		Establishment				
		Establishment Allowance - -	2,220	2,220	2,220	2,220
		TOTAL CHURCH OF SCOTLAND -	11,820	12,600	11,820	15,325
		Allowances.				
		House-rent or allowance - - -	10,230	10,230	10,230	10,545
		Allowance to Senior Chaplain of Scotland -	2,400	2,400	2,400	2,164
		Travelling Allowances - - -	13,127	13,114	11,386	13,319
		Conveyance ditto - - -	2,520		2,520	...
		Contribution to the Mission Church at Calcutta, &c. - - - -	1,000	1,000	1,000	1,000
		Capitation Allowance to Wesleyan and Presbyterian Ministers - - -	2,500	2,500	500	2,504
		Total Allowances -	31,777	29,244	28,036	29,532
		Contingencies.				
		Office and Ground Rent - - -		...		
		Rents, Rates and Taxes - - -	689	700	2,044	534
		Postage Charges - - -	100	100	100	82
		Telegram Charges - - -	...	...	...	...
		Miscellaneous - - - -	2,814	2,328	...	1,945
		Total Contingencies -	3,603	3,128	2,144	2,561
		Total Ecclesiastical Establishments -	1,65,000	74,000	1,57,000	1,64,917
		Cemetery Establishments.				
		99 Caretakers in charge of Cemeteries - -	6,000	6,000	6,000	5,665
		Total Cemetery Establishments -	6,000	6,000	6,000	5,665
		Miscellaneous Ecclesiastical Charges.				
		Allowance, Vicar Apostolic, Western Bengal -	6,000	6,000	6,000	6,000
		" for Roman Catholic Ecclesiastical Returns - - -	300	300	300	396
		" for Roman Catholic Church at Chittagong - - -	360	360	360	360
		" for Annual Repairs of Church at Chittagong - - -	340	340	340	171
		Total Miscellaneous Ecclesiastical Charges	7,000	7,000	7,000	6,927

24.—MEDICAL.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	5,72,000	5,51,000	5,51,000	5,79,767
Hospitals and Dispensaries	3,77,500	3,85,000	3,70,000	3,59,807
Sanitation and Vaccination	1,68,000	2,06,000	1,98,000	1,99,711
Grants for Medical Purposes	3,000	3,000	3,000	3,073
Medical Schools and College	2,70,000	2,65,000	2,67,000	2,68,680
Lunatic Asylum	1,17,500	1,15,000	1,20,000	1,12,232
Lock Hospital	16,500	15,000	17,000	17,640
Chemical Examiner	25,000	25,000	25,000	24,503
Refunds	500	...	...	523
Total Provincial	15,50,000	15,65,000	15,51,000	15,65,936
Local.				
Hospitals and Dispensaries	60,000	60,000	46,000	52,392
Sanitation and Vaccination	10,000	10,000	45,000	6,178
Medical Schools and Colleges	...	...	...	352
Total Local	70,000	70,000	91,000	58,922
TOTAL	16,20,000	16,35,000	16,42,000	16,24,858

Details.

Numbers. 1891-92.	Numbers. 1892-93.	Medical Establishment.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Superintendence.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
1	1	Inspector General (2,250)	27,000	27,000	27,000	29,208
		Establishment.				
1	1	Personal Assistant (250—400)	4,800	18,500	4,800	18,550
1	...	Clerk (Rs. 200)	2,400		2,400	
15	15	Clerk (below 200)	12,180		11,928	
8	8	Servants	720	800	720	690
		Total Establishment	20,100	19,300	19,848	19,240
		Allowances.				
		Travelling Allowances	2,500	1,500	1,500	1,358
		Hill Journey Allowance, Darjiling	1,000	1,000	1,000	351
		Total Allowances	3,500	2,500	2,500	1,709
		Contingencies.				
		Purchase of Books	500	500	500	568
		Purchase and Repair of Furniture	2,200	2,000	1,800	284
		Postage Charges				490
		Telegram Charges				136
		Office Expenses and Miscellaneous				915
		Total Contingencies	2,700	2,500	2,300	2,393
		Total Superintendence	53,300	51,300	51,648	52,550
		District Medical Officers.				
		Salaries.				
2	2	Brigade Surgeons (1,050)	25,200	2,50,000	25,200	2,68,535
4	5	Surgeon Majors (1,050)	63,000		50,400	
4	4	Do. do. (950)	45,600		45,600	
3	5	Do. do. (850)	51,000		30,600	
15	12	Do. do. (750)	1,08,000		1,35,000	
3	2	Surgeons (550)	13,200	75,000	19,800	79,572
...	2	Medical Officers attached to sub-divisions	1,920		...	
1	1	Assistant Surgeons (200)	2,400		2,400	
32	32	Assistant Surgeons (in Sub-Divisions)	51,120		47,160	
11	12	Uncovenanted Medical Officers (4—700, 2—550, 1—450 and 4—350)	75,000	70,000	69,000	76,977
58	57	Civil Hospital Assistants (in Sub-Divisions)	33,780	30,000	26,280	28,844
			4,70,220		4,51,440	
		Deduct—Probable Savings	*35,220*		*26,440*	
		Total Salaries	4,35,000	4,25,000	4,25,000	4,53,928
		Establishment.				
45	45	Clerks (less than 200)	16,468	16,500	16,456	16,373
1	1	Hospital Assistant (15)	180	3,000	180	...
5	5	Compounders and Dressers (10)	660		660	
45	45	Servants	2,886		2,886	2,927
		Total Establishment	20,194	19,500	20,182	19,300
		Carried over	4,55,194	4,44,500	4,45,182	4,73,228
			53,300	51,300	51,648	52,550

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Medical Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	53,300	51,300	51,648	52,550
District Medical Officers—Brought forward -	4,55,194	4,44,500	4,45,182	4,73,228
Allowances.				
Travelling Allowances - - -	18,000	13,000	13,000	12,861
Ditto for Sub-Divisional Establishment - - - -	2,000	2,000	2,000	
Total Allowances -	20,000	15,000	15,000	12,861
Supplies and Services.				
Value of Medical Stores - -	9,000	8,000	8,000	18,489
Medicines purchased in the country - -	...	...	...	230
Total Supplies and Services -	9,000	8,000	8,000	18,719
Contingencies.				
Subscription to Newspapers and Periodicals -	200	200	...	68
Rents, Rates and Taxes - - -	1,200	1,200	1,200	869
Purchase and Repair of Furniture -			200	177
Postage Charges - - -				1,286
Telegram Charges - - -	2,600	2,800	2,600	50
Office Expenses and Miscellaneous - -				916
Total Contingencies -	4,000	4,200	4,000	3,366
Total District Medical Officers -	4,88,194	4,71,700	4,72,182	5,08,174
Reserve Medical Subordinates—Provincial.				
Numbers. 1891-92. 29 / 1892-93. 25 — Assistant Surgeons - -	33,000	18,000	37,200	18,353
93 / 93 — Hospital Assistants - -	26,640	9,000	24,060	
Travelling Allowance of Medical Subordinates - - -	1,000	1,000	500	690
	60,640		61,760	
Deduct—Probable Savings -	*30,134*		*34,590*	
Total Reserve Medical Subordinates -	30,506	28,000	27,170	19,043
Total Medical Establishment -	**5,72,000**	**5,51,000**	**5,51,000**	**5,79,767**
Hospitals and Dispensaries.				
Presidency Hospitals and Dispensaries, Provincial.				
Medical College Hospital.				
Salaries.				
Numbers. 1891-92. 2 / 1892-93. 2 — House Surgeons (450) - -	10,800	24,000	10,800	22,747
1 / 1 — House Physician (450) - -	5,400		5,400	
6 / 6 — Assistant Surgeons (5—100 and 1—200)	8,400		8,400	
2 / 2 — Apothecary and Assistant Apothecary (200, 100) - - -	3,600	3,000	3,600	3,414
Total Salaries -	28,200			
Deduct—Probable Savings -	*2,000*			
	26,200	27,000	28,200	26,161
Establishment.				
1 / 1 — Steward (250) - - -	3,000		3,000	3,000
14 / 14 — Compounders and Dressers - -	2,304		2,304	4,641
4 / 4 — Clerks - - - -	1,920		1,920	2,220
169 / 169 — Servants - - -	18,810		16,626	13,817
Total Establishment -	26,034	24,000	23,850	23,678
Allowances.				
Travelling Allowances - - -	300	500	500	171
Supplies and Services.				
Diet and Clothing of Patients - -	42,000	45,000	36,000	39,071
Medical Stores - - -	9,000	8,000	5,000	7,872
Total Supplies and Services -	51,000	53,000	41,000	46,943
Contingencies.				
Rents, Rates and Taxes - - -	11,868	12,000	10,478	10,521
Postage Charges - - -	15,000	14,500	16,600	6
Office Expenses and Miscellaneous - -				13,000
Total Contingencies -	26,868	26,500	27,078	23,527
Total Medical College Hospital -	1,30,402	1,31,000	1,20,628	1,20,480
Carried over -	1,30,402	1,31,000	1,20,628	1,20,480

24.—MEDICAL—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Hospitals and Dispensaries—*contd.*	Rs.	Rs.	Rs.	Rs.
		Brought forward -	1,30,402	1,31,000	1,20,628	1,20,480
		GENERAL HOSPITAL.				
		Salaries.				
3	3	Surgeons (1,050), (900), (800) -	33,000	39,000	33,000	39,100
1	1	Assistant to Superintendent (180) -	2,160		2,160	
4	4	Apothecary and Assistant Apothecaries	6,960	6,000	6,960	7,706
		Total Salaries -	42,120	45,000	42,120	46,806
		Establishment.				
5	5	Compounders and Dressers - -	492	500	492	490
3	3	Clerks - - - -	1,092	1,500	1,092	1,092
134	134	Servants - - -	11,850	12,000	11,850	11,259
5	5	Small-pox Establishment - -	504	1,000	504	361
		Total Establishment -	13,938	15,000	13,938	13,202
		Allowances.				
		Travelling Allowance - - -	1,475	1,000	1,542	1,388
		Supplies and Services.				
		Diet and Clothing of Patients - -	30,200	35,000	35,000	29,789
		Medical Stores - - -	4,000	5,000	5,000	3,869
		Cost of Country Medicines - -	...	...	...	206
		Petty Construction and Repairs - -	...	...	...	180
		Charges for Europe stores - - -	...	...	...	1,054
		Total Supplies and Services -	34,200	40,000	40,000	35,098
		Contingencies.				
		Rents, Rates and Taxes - - -	4,767	3,000	3,000	...
		Postage Charges - - -	11,800	11,000	11,800	7,015
		Office Expenses and Miscellaneous - -				
		Total Contingencies -	16,567	14,000	14,800	7,015
		TOTAL GENERAL HOSPITAL -	1,08,300	1,15,000	1,12,400	1,03,509
		CAMPBELL HOSPITAL.				
		Salaries.				
1	1	Superintendent (300) - -	3,600	4,000	3,600	4,076
5	5	Assistant Surgeons (50) - -	3,000	3,000	3,000	2,978
2	2	Apothecary and Assistant Apothecary (250, 100) - - -	4,200	4,000	4,200	4,200
		Total Salaries -	10,800	11,000	10,800	11,254
		Establishment.				
		Hospital Assistants - -	984	1,000	768	1,032
7	9	Compounders and Dressers - -				
4	4	Clerks - - - -	1,920	2,000	1,920	1,920
133	168	Servants - - -	13,992	11,000	11,046	11,014
		Small-pox and temporary Establishment	800		800	649
		Total Establishment -	17,696	14,000	14,534	14,615
		Allowances.				
		Travelling Allowance - - -	216	500	350	203
		Supplies and Services.				
		Diet and Clothing of Patients - -	26,348	27,000	28,000	26,869
		Medical Stores - - -	2,500	2,000	2,000	2,442
		Fishing and Grazing Charges - -	...	500	...	884
		Cost of Country Medicines - -	...		...	294
		Petty Construction and Repairs - -	...		...	5
		Total Supplies and Services -	28,848	29,500	30,000	30,494
		Contingencies.				
		Postage Charges - - -	...	...	...	10
		Rents, Rates and Taxes - - -	188	500	188	187
		Office Expenses and Miscellaneous - -	9,000	9,500	9,000	4,444
		Total Contingencies -	9,188	10,000	9,188	4,641
		TOTAL CAMPBELL HOSPITAL -	66,748	65,000	64,872	61,207
		TOTAL PRESIDENCY HOSPITAL AND DISPENSARIES, PROVINCIAL - - - - -	3,05,450	3,11,000	2,97,900	2,85,196
		Carried over -	3,05,450	3,11,000	2,97,900	2,85,196

24.—MEDICAL—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Hospitals and Dispensaries—*contd.*				
		Brought forward -	3,05,450	3,11,000	2,97,900	2,85,196
		MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Salaries.				
1	1	Superintendent (200) - -	2,400		2,400	
1	1	Assistant Surgeon (200) - -	1,800		2,400	
1	1	Do. do. (100) - -	1,200		1,200	10,207
5	4	Hospital Assistants (varying from 25 to 75) - - - -	2,820		3,420	
25	23	Civil Hospital Assistants - -	6,750		6,960	10,099
					16,380	
		Deduct—Probable Savings -	...		*421*	
		Total Salaries -	14,970	15,000	15,959	20,306
		Establishment.				
5	5	Compounders and Dressers - -	936	1,000	936	1,405
		Clerks - - -	...	...	...	252
16	16	Servants - - -	2,028	2,000	2,028	2,092
		Total Establishment -	2,964	3,000	2,964	3,749
		Allowances.				
		Allowance for attending Educational Institutions - - - -	4,500	5,000	4,200	5,169
		Travelling Allowance - - -	3,000	4,000	2,000	5,057
		Total Allowances -	7,500	9,000	6,200	10,226
		Supplies and Services.				
		Diet and Clothing of Patients - -	500	500	500	99
		Medical Stores - - - -	500	500	1,000	191
		Cost of Country Medicines - -	...	...	...	80
		Petty Construction and Repairs - -	...	...	...	42
		Total Supplies and Services -	1,000	1,000	1,500	412
		Contingencies.				
		Rents, Rates and Taxes - - -	500	500	500	70
		Postage Charges - - -	} 500	500	500	8
		Office Expenses and Miscellaneous - -				251
		Total Contingencies -	1,000	1,000	1,000	329
		TOTAL MOFUSSIL HOSPITALS AND DISPENSARIES, PROVINCIAL - -	27,434	29,000	27,623	35,022
		GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL.				
		Calcutta Mayo Hospital - - -	34,000	34,000	34,000	34,000
		Howrah General Hospital - - -	5,700	5,900	5,400	3,303
		Canning Town Dispensary - - -	120	120	120	140
		Banpur Dispensary in the Puri District - -	576	576	576	...
		Ferozepore and Bhola Dispensary - -	120	120	120	115
		Contai Dispensary - - - -	360	360	360	330
		Dwartoniry Dispensary - - -	150	150	150	...
		Maldah Dispensary - - - -	60	60	60	75
		Dispensaries in the Sonthal Pergunnahs - -	600	600	600	620
		Dehree Irrigation Hospital - - -	300	300	300	300
		Buxa Bhootan (in Julpaiguri) - - -	456	456	456	50
		Cox Bazar Dispensary - - -	480	480	480	532
		Grants to Dispensaries in Government Estates -	623	623	600	...
		Other Dispensaries in the Presidency - -	600	600	600	...
		Other Grants - - - -	655	655	655	124
		TOTAL GRANTS TO HOSPITALS AND DISPENSARIES, PROVINCIAL. - - - -	44,800	45,000	44,477	39,589
		TOTAL HOSPITALS AND DISPENSARIES, PROVINCIAL -	3,77,684	3,85,000	3,70,000	3,59,807
		Deduct—For rounding - - - -	*184*			
		Carried over -	3,77,500	3,85,000	3,70,000	3,59,807

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Hospitals and Dispensaries—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	3,77,500	3,85,000	3,70,000	3,59,807
HOSPITALS AND DISPENSARIES, LOCAL.				
INLAND LABOUR TRANSPORT FUND.				
Establishment.				
Compounder and Dresser	2,000	2,000	1,000	1,551
Contingencies.				
Contingencies and Miscellaneous	...	...		
District Fund Hospitals and Dispensaries	58,000	58,000	45,000	50,841
TOTAL HOSPITALS AND DISPENSARIES, LOCAL	60,000	60,000	46,000	52,392
Total Provincial Sub-heads	3,77,500	3,85,000	3,70,000	3,59,807
Total Local Sub-heads	60,000	60,000	46,000	52,392
Total Hospitals and Dispensaries	4,37,500	4,45,000	4,16,000	4,12,199
Sanitation and Vaccination.				
SANITATION AND VACCINATION, PROVL.				
SUPERINTENDENCE, &c.				
Salaries.				
1 / 1 Sanitary Commissioner (1,560)	18,720	18,000	17,280	17,810
Establishment.				
6 / 6 Superintendents	45,400	1,01,000	44,800	48,061
13 / 13 Deputy Superintendents	22,050		22,050	22,817
117 / 120 Vaccine Inspectors	35,285		34,265	4,093
102 / 102 Vaccinators and Assistants	11,069	...	11,069	28,841
69 / 48 Clerks	22,079	21,000	21,681	13,209
69 / 22 Servants				20,725
Deduct—Probable Savings			1,33,865 *11,623*	
Total Establishment	1,35,883	1,22,000	1,22,242	1,37,746
Allowances.				
Hill-journey Allowance	600	500	600	351
Travelling Allowance	39,400	37,500	35,400	35,589
Total Allowances	40,000	38,000	36,000	35,940
Supplies and Services.				
Petty Construction	...	...	...	4
Purchase of Tents	...	500	478	...
Medical Stores	2,000	2,500	2,000	2,417
Total Supplies and Services	2,000	3,000	2,478	2,421
Contingencies.				
Purchase of Books	350	500		72
Rents, Rates and Taxes	3,425	3,500		1,695
Postage Charges	...	6,000		1,006
Telegram Charges	...			111
Purchase and Repair of Furniture	...			202
Office Expenses and Miscellaneous	5,500			2,708
Total Contingencies	9,275	10,000	8,000	5,794
TOTAL SUPERINTENDENCE, &c.	2,05,878	1,91,000	1,86,000	1,99,711
SANITARY BOARD.				
1 / 1 Engineer (800)	9,600	9,600	9,600	
Establishment.				
1 / 1 Draftsman	600	2,400	600	
1 / 1 Clerk	360		360	
2 / 2 Servants	168		168	
			1,128	
Deduct—Probable Savings			*28*	
Total Establishment	1,128	2,400	1,100	
Allowances.				
Travelling Allowance of Engineer	2,000	2,500	1,000	
Contingencies.				
Contract Contingencies	300	500	300	
TOTAL SANITARY BOARD	13,028	15,000	12,000	
TOTAL SANITATION AND VACCINATION, PROVINCIAL	2,18,906	2,06,000	1,98,000	1,99,711
Deduct—Probable Savings	*50,906*			
	1,68,000			
SANITATION AND VACCINATION, LOCAL	10,000	10,000	45,000	6,178
Total Sanitation and Vaccination	1,78,000	2,16,000	2,43,000	2,05,889

24.—MEDICAL—*continued.*

Numbers 1891-92.	Numbers 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Grants for Medical Purposes.	Rs.	Rs.	Rs.	Rs.
		Expenses during the prevalence of Epidemics -	3,000	3,000	3,000	3,073
		Value of Medical Stores - - -			...	
		Total Grants for Medical Purposes -	3,000	3,000	3,000	3,073
		Medical Schools and Colleges, Provincial.				
		MEDICAL COLLEGE.				
		Salaries.				
1	1	Principal (1,800) - - -	21,600	21,600	21,600	21,600
10	10	Professors (5—1,375), (1—1,050), and (4—200) - - -	1,10,700	1,12,000	1,08,300	1,12,374
2	2	Demonstrator and Assistant Demonstrator (300), (150) - -	4,800	4,400	5,400	5,142
		Total Salaries -	1,37,100	1,38,000	1,35,300	1,39,116
		Establishment.				
		Hostel for Native Ladies, Establishment-	870		870	870
8	8	Assistants and others in the Museum -	3,276		2,736	2,098
5	5	Clerks - - -	2,640		2,640	2,520
30	31	Servants - - -	2,265		2,169	2,004
8	8	Pupil *Dais* - - -	576		576	528
13	13	Pupil Nurses - - -	3,120		3,120	2,232
		Extra Establishment for Dissecting Season	495		495	1,514
		Total Establishment -	13,242	12,000	12,606	11,766
		Allowances.				
		Travelling Allowance - - -	287	500	328	124
		Supplies and Services.				
		Scholarships and Stipends - -	4,800	5,000	4,300	5,512
		Ditto ditto to Families -	1,920	1,000	1,920	...
		Cost of Medical Stores - - -	2,000	1,500	1,000	2,966
		Prizes - - - -	800		800	674
		Cost of Mathematical Stores - -		500		
		Petty Construction and Repairs - -	100		100	217
		Other Miscellaneous Charges - -				
		Total Supplies and Services -	9,620	8,000	8,120	9,369
		Contingencies.				
		Purchase of Books and Publications - -	1,000	1,000	1,000	612
		Rents, Rates and Taxes - - -	4,051	5,000	4,051	4,051
		Postage Charges - - -				53
		Purchase and Repair of Furniture - -	4,500	3,000	4,500	467
		Miscellaneous Office Expenses - -				1,954
		Total Contingencies -	9,551	9,000	9,551	7,137
		TOTAL MEDICAL COLLEGE -	1,69,800	1,67,500	1,65,905	1,67,512
		MEDICAL SCHOOLS.				
		Salaries.				
4	4	Superintendents (3—250), (1—100) -	10,200	10,200	10,200	10,363
22	22	Teachers - - -	54,120	60,900	53,820	65,954
7	7	Demonstrators and Assistant Demonstrators - - -	9,780		9,360	
					73,380	
		Deduct—Probable Savings -			27	
		Total Salaries -	74,100	71,100	73,353	76,317
		Establishment.				
2	2	Chemical Assistants - -	1,020		1,020	55
3	3	Anatomical Assistants - -	1,380		1,260	...
3	3	Injectors and Taxidermists - -	720		720	220
7	7	Clerks - - -	2,880		2,880	3,688
...	3	Matrons - - -	648		...	...
32	32	Servants - - -	2,478		2,478	2,845
		Extra Establishment for Dissecting Season - - -	607		565	458
		Compounders - - -	...	...	...	324
			9,733			
		Deduct—Probable Savings -	600			
		Total Establishment -	9,133	8,200	8,923	7,590
		Allowances.				
		Travelling Allowance - -	207	200	357	193
		Carried over -	83,440	79,500	82,633	84,100
			1,69,800	1,67,500	1,65,905	1,67,512

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Medical Schools and College—*contd.*	Rs.	Rs.	Rs.	Rs.
MEDICAL COLLEGE—Brought forward	1,69,800	1,67,500	1,65,905	1,67,512
MEDICAL SCHOOLS—Brought forward	83,440	79,500	82,633	84,100
Supplies and Services.				
Scholarships and Stipends	9,000	9,000	9,000	9,014
Cost of Medical Stores	500	600	600	362
Prizes	500	400	400	200
Petty Construction and Repairs	..	...	...	5
Total Supplies and Services	10,000	10,000	10,000	9,581
Contingencies.				
Purchase of Books	360	500	240	339
Rents, Rates and Taxes	1,700	1,500	1,700	1,677
Purchase and Repair of Furniture	} 600	1,000	2,100	{ 271
Postage Charges				48
Miscellaneous	4,100	5,000	4,422	5,152
Total Contingencies	6,760	8,000	8,462	7,487
TOTAL MEDICAL SCHOOLS	1,00,200	97,500	1,01,095	1,01,168
Total Medical Schools and Colleges, Provincial	2,70,000	2,65,000	2,67,000	2,68,680
Lunatic Asylums.				
Salaries.				
Superintendents (3—250, 1—150)	9,600	10,000	10,800	7,672
Deputy Superintendents (250)	6,000	6,000	6,000	6,000
Total Salaries	15,600			
Deduct—Probable Savings	1,500			
	14,100	16,000	16,800	13,672
Establishment.				
Native Doctors	1,716		1,836	1,953
Compounder and Dresser	96		96	56
Matrons	2,520		2,520	2,080
Overseers	5,160		5,160	5,415
Clerks	2,628		2,628	1,936
Guards	5,286		5,286	} 18,651
Servants	15,936		17,616	
Temporary Manufacturing Establishment	732		2,160	2,707
	34,074		37,302	
Deduct—Probable Savings	1,400		1,102	
Total Establishment	32,674	36,000	36,200	32,798
Allowance.				
Travelling Allowance	86	...	100	12
Supplies and Services.				
Purchase of Tents	...(a)	...	...	417
Country Medicines	...(a)	...	...	86
Cost of Medical Stores	500	...	500	229
Diet	33,000	30,000	30 000	33,248
Raw Materials for Manufacture	(a)	20,000	30,400	19,545
Petty Construction and Repairs	(a)	...	...	330
Total Supplies and Services	33,500	50,000	60,900	53,855
Contingencies.				
Subscription to Newspapers and Periodicals	240	...		131
Rents, Rates and Taxes	6,500	6 000		5,686
Purchase and Repair of Furniture				...
Postage Charges	} 30,400(b)	7,000		57
Telegram Charges				3
Office Expenses and Miscellaneous				6,018
Total Contingencies	37,140	13,000	6,000	11,895
Total Lunatic Asylums	1,17,500	1,15,000	1,20,000	1,12,232
Lock Hospital.				
Salaries.				
Superintendent (300)	3,600	3,600	3,600	3,709
Resident Medical Officer	900	2,400	2,400	2,400
			6,000	
Deduct—Probable Savings			250	
Total Salaries	4,500	6,000	5,750	6,109
Establishment.				
Compounders and Dressers	372		872	1,092
Clerk	360		360	415
Servants	2,880		2,880	2,162
Temporary Establishment	852		852	527
			4,464	
Deduct—Probable Savings			900	
Total Establishment	4,464	4,000	3,564	4,196
Carried over	8,964	10,000	9,314	10,305

Numbers. 1891-92	Numbers. 1892-93.	
4	4	Superintendents (3—250, 1—150)
2	2	Deputy Superintendents (250)
6	6	Native Doctors
1	1	Compounder and Dresser
4	4	Matrons
5	5	Overseers
6	6	Clerks
64	64	Guards
212	196	Servants
12	3	Temporary Manufacturing Establishment
1	1	Superintendent (300)
1	1	Resident Medical Officer
2	2	Compounders and Dressers
1	1	Clerk
27	27	Servants

(a) Included in the item of R30,400 under Contingencies marked (b).

24.—MEDICAL—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Lock Hospital—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward	8,964	10,000	9 314	10,305
Allowances.				
Travelling Allowance	85	..	36	...
Supplies and Services.				
Diet and Clothing of Patients	5,500		6,000	5,839
Medical Stores	500		300	391
Country Medicines	...		...	33
Total Supplies and Services	6,000	4,000	6,300	6,263
Contingencies.				
Rents, Rates and Taxes	701		600	719
Postage Charges	} 750		750	{ 17
Office Expenses and Miscellaneous				336
Total Contingencies	1,451	1,000	1,350	1,072
Total Lock Hospital	16,500	15,000	17,000	17,640

Numbers. 1891-92.	Numbers. 1892-93.	Chemical Examiner.				
		Salaries.				
1	1	Chemical Examiner	13,800		13,800	13,800
3	3	Assistant Chemical Examiners	7,800		7,800	5,027
1	1	Native Doctor	840		840	
			22,440		22,440	
		Deduct—Probable Savings	*1,000*		*236*	
		Total Salaries	21,440	22,000	22,204	18,827
		Establishment.				
1	1	Clerk	480		480	3,604
6	6	Servants	666		666	204
		Total Establishment	1,146	1,000	1,146	3,808
		Supplies and Services.				
		Value of Stores	...	...		62
		Medical Stores	1,564	1,000	1,000	1,288
		Contingencies.				
		Purchase of Books and Periodicals	200			{ 95
		Postage Charges	...		} 650	96
		Miscellaneous	650			327
		Total Contingencies	850	1,000	650	518
		Total Chemical Examiner	25,000	25,000	25,000	24,503

25.—POLITICAL.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Refugees and State Prisoners	5,000		6,000	4,416
Special Political Expenditure	50,000		18,000	70,162
Total Imperial	55,000	58,000	24,000	74,578
Provincial.				
Entertainment of Envoys and Chiefs	9,000	6,000	3,000	1,513
Durbar Presents and Allowances to Vakeels, &c.	17,000	3,000	16,000	16,780
Miscellaneous	3,000	3,000	3,000	3,508
Total Provincial	29,000	12,000	22,000	21,801
TOTAL	84,000	70,000	46,000	96,379

Details.

Provincial. Durbar Presents and Allowances to Vakeels, &c.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	
Rajshahye Commissioner				
Cuttack Tributary Mehals				
Darjiling	} 15,200		14,800	15,450
Presidency Payments				
Hill Tracts, Chittagong				
Sumptuary Allowance to the Vakeel of the Sikkim Rajah	1,800		1,200	1,330
Total Durbar Presents and Allowances to Vakeels, &c.	17,000	3,000	16,000	16,780

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs	Rs.	Rs	Rs.
IMPERIAL.				
Preservation and Translation of Ancient Manuscripts	6,000	6,000	6,000	6,200
Census	15,000	5,75,000	6,50,000	1,23,302
TOTAL IMPERIAL	21,000	5 81,000	6,56,000	1,29,502
PROVINCIAL.				
Exploration of Petroleum, Coal and Minerals	..	..	...	706
Provincial Museums	16,140	18,000	14,816	13,780
Donations to Scientific Societies	12,000	12,000	12,000	12,000
Experimental Cultivation	19,500	13,000	17,000	14,321
Cinchona Plantations	1,05,384	1,05,000	1,08,380	1,01,762
Public Exhibitions and Fairs	2,350	2,000	2,350	1,953
Veterinary Charges	15,000	...	...	...
Botanical and other Public Gardens	1,04,457	1,07,000	1,05,000	1,07,449
Emigration	22,000	22,000	22,000	22,261
Census	1,700	2,000	1,700	..
Registration of Railway Traffic	4,000	4,000	4,400	2,718
Registration of River and Road borne Traffic	17,900	17,000	17,100	17,701
Provincial Statistics	2,400	2,000	.	182
Examinations	2,018	2,000	2,000	2,035
Miscellaneous	...	...	154	...
Refunds	151	...	100	180
TOTAL PROVINCIAL	3,25,000	3,06 000	3,07,000	2,97,048
LOCAL.				
Experimental Cultivation	...	...	...	225
Public Exhibitions and Fairs	4,000	4,000	5,000	3,440
Inland Labour Transport	14,000	14,000	24,000	13,171
TOTAL LOCAL	18,000	18,000	29,000	16,836
TOTAL	3,64,000	9,05,000	9,92,000	4,43,386

DETAILS.

Numbers. 1891-92.	Numbers. 1892-93.	Census.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92	Budget Estimate, 1891-92.	Accounts, 1890-91.
		CENSUS, IMPERIAL.	Rs.	Rs.	Rs.	Rs.
		Salaries.				
		Establishment.				
		Clerks and Servants				3,094
		Supervisors, Enumerators, &c.				1,956
		Temporary Establishment				707
		Inspectors				142
		Total Establishment				5,899
		Allowances.				
		Travelling Allowances				3,508
		Contingencies.				
		Postage Charges				607
		Office Expenses				1,13,166
		Miscellaneous				122
		Telegram				1,13,895
		Total Contingencies				
		TOTAL CENSUS, IMPERIAL	15,000	5,75,000	6,50,000	1,23,302
		CENSUS, PROVINCIAL.				
		Establishment.				
3	3	Clerks	1,320		1,320	
		Temporary Establishment	300		300	
		Total Establishment	1,620		1,620	
		Contingencies.				
		Postage Charges				
		Miscellaneous				
		Total Contingencies	80		80	
		TOTAL CENSUS, PROVINCIAL	1,700	2,000	1,700	...
		Total Census	16,700	5 77,000	6,51,700	1,23,302
		Provincial Museums.				
		Salaries.				
1	1	Assistant Curator (600)	7,200	6,800	6,720	6,200
		Establishment.				
...	1	Registrar	1,200	1 200		
5	5	Clerks	3,360	3,400	3,360	3,145
16	16	Servants	1,596	1,600	1,596	1,633
		Total Establishment	6,156	6,200	4,956	4,778
		Supplies and Services.				
		Collection of Specimens				
		Ditto of Economic Products				
		Cost of Stores				
		Freight on Stores				
		Petty Construction and Repairs				
		Total Supplies and Services				
		Contingencies.				
		Books				12
		Rents, Rates and Taxes				...
		Postage Charges				..
		Office Expenses and Miscellaneous				2,790
		Total Supplies and Services and Contingencies	2,784	5,000	3,140	2,802
		Total Provincial Museums	16,140	18,000	14,816	13,780

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Donations to Scientific Societies.	Rs.	Rs.	Rs.	Rs.
		Agri-Horticultural Society - -	6,000	6,000	6,000	6,000
		Allowance to Asiatic Society for standard and useful works - - -	6,000	6,000	6,000	6,000
		Total Donations to Scientific Societies -	12,000	12,000	12,000	12,000
		Experimental Cultivation.				
		AGRICULTURAL FARMS.				
		Experimental Farms - - - -	...	400	...	...
		Silk Experiments - - -	5,000	7,600	5,000	5,000
		Agricultural Experiments - - -	12,000	5,000	12,000	9,321
		Sericultural Experiments - - -	2,500	...	...	...
		Total Experimental Cultivation -	19,500	13,000	17,000	14,321
		Cinchona Plantations.				
		PLANTATION ACCOUNT.				
		Salaries.				
1	1	Deputy Superintendent, including Pony Allowance - - -	9,960		9,960	
1	1	First Assistant Superintendent, including Pony Allowance - -	4,140		3,900	
1	1	Second Assistant Superintendent, including Pony Allowance - -	3,660		3,420	
1	1	Third ditto ditto -	2,460		2,220	
1	1	Fourth Assistant Superintendent, including Pony Allowance - -	2,460		2,220	
1	1	Fifth ditto ditto -	1,800		1,800	
		Total Salaries -	24,480	20,000	23,520	18,165
		Establishment.				
		Clerks - - - -	3,912	6,000	3,624	7,404
		Native Establishment for Plantations -	2,940		2,940	
		Temporary Establishment - -	30,156	30,000	34,400	34,937
		Total Establishment -	37,008	36,000	40,964	42,341
		Allowances.				
		Travelling Allowance - - -	300	500	300	1,719
		Supplies and Services.				
		Keep of Ponies - - - -				...
		Cost of Medical Stores - - -				35
		Freight on Stores - - -				108
		Charges for Europe Stores - -				1,621
		Petty Construction and Repairs - -				...
		Total Supplies and Services -	900	700	900	1,764
		Contingencies.				
		Rents, Rates and Taxes - - -	...	...	...	34
		Postage Charges - - -	200	200	200	277
		Office Expenses and Miscellaneous - -	5,000	9,600	5,000	5,112
		Total Contingencies -	5,200	9,800	5,200	5,423
		TOTAL PLANTATION ACCOUNT -	67,888	67,000	70,884	69,412
		MANUFACTURING ACCOUNT.				
		Salaries.				
		1 Quinologist (200) - - -	2,400	2,400	2,400	2,400
		Allowances.				
		Travelling Allowance to Quinologist -	296	...	296	...
		Supplies and Services.				
		Charges for Europe Stores - -	3,500	6,000	3,500	4,586
		Laboratory and Manufacturing Charges -	8,400	8,500	8,500	8,155
		Materials - - - -	22,600	20,900	22,600	(a)
		Freight - - - -	...	...	...	212
		Total Supplies and Services -	34,500	35,400	34,600	12,953
		Contingencies.				
		Postage Charges - - -	300	200	200	200
		Miscellaneous - - - -	...	...	...	16,797
		Total Contingencies -	300	200	200	16,997
		TOTAL MANUFACTURING ACCOUNT -	37,496	38,000	37,496	32,350
		Total Cinchona Plantations -	1,05,384	1,05,000	1,08,380	1,01,762
		Public Exhibitions and Fairs.				
		PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL.				
		Donation to Chaybassa Exhibitions and Fairs -	200	800	200	1,155
		Ditto Titalya ditto - -	100		100	
		Ditto Julpesh ditto - -	50		50	
		Charges on account of Public Exhibitions - -	2,000	1,200	2,000	798
		TOTAL PUBLIC EXHIBITIONS AND FAIRS, PROVINCIAL -	2,350	2,000	2,350	1,953
		PUBLIC EXHIBITIONS AND FAIRS, LOCAL - -	4,000	4,000	5,000	3,440
		Total Public Exhibitions and Fairs -	6,350	6,000	7,350	5,393

(a) Included under Miscellaneous Contingencies.

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
		Botanical and other Public Gardens.	Rs.	Rs.	Rs.	Rs.
		BOTANICAL GARDEN AT SIBPORE.				
		Salaries.				
1	1	Superintendent (1,600)	19,200	19,200	19,200	19,200
1	1	Curator of the Garden (270)	3,240	12,000	3,000	12,080
1	1	Curator for Herbarium (600)	7,200		7,200	
1	1	Assistant Curator (170)	2,040		1,800	
		Total Salaries	31,680	31,200	31,200	31,280
		Establishment.				
6	6	Clerks	1,764	1,800	1,668	3,300
...	...	Native Overseer (80)	...	...	...	
		Native Establishment	13,987	17,000	13,987	14,234
		Temporary Establishment	3,500		3,500	
		Total Establishment	19,251	18,800	19,155	17,534
		Allowances.				
		Travelling Allowances	500	500	500	976
		Supplies and Services.				
		Freight on Stores	...	...	...	1,087
		Value of Medical Stores	7,000	4,500	...	236
		Manure			...	460
		Maintaining Steam Pumps for Garden Tanks			...	...
		Stores from England			...	...
		Charges on Europe Stores	...		...	1,112
		Petty Construction and Repairs	...		...	905
		Repairs of Roads	...		6,280	...
		Garden Improvement	2,500	6,000	5,789	12,066
		Charges for collection and distribution of Seeds	8,800	9,000	7,800	253
		Ditto ditto of Plants				223
		Expenses of the Herbarium				7,053
		Library Charges	1,500	1,500	1,500	1,647
		Total Supplies and Services	19,800	21,000	21,369	25,042
		Contingencies.				
		Books, &c.	...	...	...	118
		Postage Charges	359	300	259	260
		Telegram Charges	...	...	...	7
		Office Expenses and Miscellaneous	2,957	5,700	2,957	2,488
		Total Contingencies	3,316	6,000	3,216	2,873
		TOTAL BOTANICAL GARDEN AT SIBPORE	74,547	77,500	75,440	77,705
		GRANTS TO PUBLIC GARDENS.				
		Grant to Zoological Gardens	20,000	20,000	20,000	20,000
		Grant to Monghyr Public Garden	300	300	300	300
		Grant to Birch Hill Park at Darjiling	1,500	1,200	1,500	1,210
		TOTAL GRANTS TO PUBLIC GARDENS	21,800	21,500	21,800	21,510
		BOTANICAL GARDEN AT DARJILING.				
		Establishment.				
		Head Gardener (230)	2,760	2,800	2,760	2,860
		Plant Collectors	350	3,300	300	294
		Gardeners and Coolies	3,196		2,896	894
		Blacksmiths and Carpenters	384	200	384	168
		Temporary Establishment	...	...	...	1,736
		Total Establishment	6,690	6,300	6,340	5,952
		Supplies and Services.				
		Charges for Europe Stores	...		...	302
		Frames, &c.	...		...	...
		Petty Repairs	...		...	...
		Purchase and Carriage of Plants and Seeds	600		600	...
		Tools and other Contingencies	500		500	...
		Feed and Keep of Pony	300		300	...
		Total Supplies and Services	1,400	600	1,400	302
		Contingencies.				
		Postage Charges	20		20	11
		Rent, Rates and Taxes	...		...	...
		Miscellaneous	...		...	1,969
		Total Contingencies	20	1,100	20	1,980
		TOTAL BOTANICAL GARDEN AT DARJILING	8,110	8,000	7,760	8,234
		Total Botanical and other Public Gardens	1,04,457	1,07,000	1,05,000	1,07,449

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Numbers. 1891-92.	Numbers. 1892-93.	Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Emigration.				
		CHARGES UNDER ACT XXI OF 1883.				
		Refunds - - -	...	...	189	..
		Salaries.				
1	1	Protector of Emigrants ($\frac{3}{5}$ salary of 1,200) (a) - - -	8,640	8,500	8,640	8,337
1	1	Medical Inspector - -	2,400	2,400	2,400	2,412
1	1	Personal Assistant ($\frac{3}{5}$ salary of 400) (a)	2,880	3,100	2,880	2,880
		Total Salaries -	13,920	14,000	13,920	13,629
		Establishment.				
13	13	Clerks - - -	7,920	5,300	7,920	4,769
10	10	Servants - - -	828		828	530
			8,748		8,748	
		Deduct—$\frac{2}{5}$ths of the Establishment charged under Inland Labour Transport, Local -	*3,499*		*3,499*	
		Total Establishment -	5,249	5,300	5,249	5,299
		Allowances.				
		Allowance to Clerks on Coolie Registration -	200	200	200	168
		Travelling Allowances - - -	720	700	720	841
		Total Allowances -	920	900	920	1,009
		Contingencies.				
		Rents, Rates and Taxes - - -	1,008	1,000	1,008	1,008
		Postage Charges - - -	128	100	128	106
		Office Expenses and Miscellaneous - -	775	700	586	1,154
		Books and Publications - - -	...	...		56
		Total Contingencies -	1,911	1,800	1,722	2,324
		Total Emigration -	22,000	22,000	22,000	22,261
		Registration of Railway Traffic.				
		Contribution to Railway Companies for Traffic Returns - - - - -	4,000	4,000	4,400	2,718
		Registration of River and Road borne Traffic.				
		FOREIGN FRONTIER ROAD TRAFFIC.				
		Establishment.				
		Clerks and Mohurers - - -	7,104		6,984	
		Peons - - - -	600		600	
		Temporary Establishment - - -	470		380	
		Total Establishment -	8,174		7,964	
		Supplies and Services.				
		Petty Construction and Repairs - -	392		329	
		Contingencies.				
		Office Expenses and Miscellaneous - -	328		322	
		TOTAL FOREIGN FRONTIER ROAD TRAFFIC -	8,894		8,615	
		Carried over -	8,894		8 615	

(a) Two-fifth charged under "Inland Labour T rans port—Local."

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Registration of River and Road-borne Traffic—				
Brought forward -	8,894		8,615	
INTERNAL RIVER-BORNE AND ROAD-BORNE (OTHER THAN RAIL-BORNE) TRAFFIC.				
Establishment.				
Clerks and Mohurers - - -	4,860		4,460	
Peons - - - - -	1,152		1,152	
Boats - - - - -	360		360	
Total Establishment -	6,372		5,972	
Supplies and Services.				
Petty Construction and Repairs - -	607		500	
Contingencies.				
Rents, Rates and Taxes - -	57		57	
Contributions - - - -	1,680		1,680	
Office Expenses and Miscellaneous - -	290		276	
Total Contingencies -	2,027		2,013	
TOTAL INTERNAL RIVER AND ROAD-BORNE TRAFFIC -	9,006		8,485	
Total Registration of River-borne and Road-borne Traffic -	17,900	17,000	17,100	17,701
Provincial Statistics.				
Registration of Births, Deaths and Marriages -				
Establishment.				
Clerks - - - - - -	1,800		...	182
Servant - - - - -	84		...	...
Total Establishment	1,884		...	182
Contingencies.				
Postage Charges - - - -	16		...	...
Office Expenses and Miscellaneous - -	100		...	...
Cost of Ethnographical enquiries - -	400			
Total Contingencies -	516			
Total Provincial Statistics -	2,400	2,000	...	182
Examinations.				
Numbers. 1891-92. 1892-93. — SUBORDINATE EXECUTIVE EXAMINATION.				
Remuneration to Examiners - -	1,700	1,700	...	1,676
CENTRAL EXAMINATION COMMITTEE.				
Establishment.				
1 1 Clerk - - -	150		150	103
2 2 Servants - -	68		68	...
Total Establishment -	218	200	218	103
Supplies and Services.				
Remuneration to Examiners - -	...	...	1,682	168
Contingencies.				
Postage Charges - - - - } Office Expenses and Miscellaneous - - }	100	...	100	46 } 42
Total Contingencies -	100	100	100	88
Total Examinations -	2,018	2,000	2,000	2,035
LOCAL. **Inland Labour Transport.**				
Numbers. 1891-92. 1892-93.				
Salaries.				
1 1 Protector of Emigrants (⅔ salary of 1,200)	5,760		5,760	
1 1 Contribution for Pension do.	960		960	
1 1 Medical Inspector (200) - -	2,400		2,400	
	9,120	800	2,400	736
Deduct—Amount to be made good by Assam - - -	7,800			
	1,320			
Embarkation Agent - -	1,200			
Personal Assistant (⅔ salary of 400) -	1,920	2,200	1,920	2,240
Contribution for Pension - -	320		320	
Total Salaries -	4,760	3,000	13,760	2,976
Carried over -	4,760	3,000	13,760	2,976

26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS—*continued.*

DETAILS.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Inland Labour Transport—*contd.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	4,760	3,000	13,760	2,976
Establishment.				
⅔ of Establishment Charges of Protector of Emigrants Clerks - - - -	4,485	4,600	4,485	4,603
Servants - - - -	352	200	352	111
Percentage of Establishment in Controlling and Account Offices - - - -	239	300	244	254
Total Establishment -	5,076	5,100	5,081	4,968
Allowances.				
Travelling Allowance - - -	700	1,100	1,180	1,137
Allowances to Clerks for Coolie Registration -	789	1,200	842	1,174
Total Allowances -	1,489	2,300	2,022	2,311
Supplies and Services.				
Fees to Medical Examiners - -	850	700	607	558
Petty Construction and Repairs - -	32	100	32	101
Total Supplies and Services -	882	800	639	659
Contingencies.				
Rents, Rates and Taxes - - -	682	700	682	692
Postage Charges - - - -	196	100	196	86
Office Expenses and Miscellaneous - -	915	2,000	1,620	1,479
Total Contingencies -	1,793	2,800	2,498	2,257
Total Inland Labour Transport -	14,000	14,000	24,000	13,171

27.—TERRITORIAL AND POLITICAL PENSIONS.

IMPERIAL.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions - -	12,04,400	12,23,000	12,32,400	12,40,483
Charitable Allowances—				
Unno Chutter charges paid in Cuttack and Balasor - Exceeding R5,000 per annum Magistrate of Cuttack	6,600	7,000	6,600	6,372
TOTAL -	12,11,000	12,30,000	12,39,000	12,46,855

DETAILS.

Territorial and Political Pensions.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Nizamut Family.	Rs.	Rs.	Rs.	Rs.
Exceeding Rs. 5,000 per annum.				
Hossein Ali Mirza Syud Alikadar Bahadur, the Nawab of Murshidabad (including the grant for repairs) -	2,30,000		2,30,000	2,30,000
Ali Mirza (paid in England by bills on Calcutta) -	10,000		10,000	25,000
Nazarut Ali (paid in England by bills on Calcutta) -	10,000		10,000	
Asad Ali Mirza - - - -	15,000		15,000	15,000
Syud Bakar Mirza - - - -	10,000		10,000	10,000
Syud Daood Mirza Angore Kudr - -	10,000		10,000	10,000
Syud Furhad Mirza Kasoo Kudr - -	10,000		10,000	10,000
Hossein Ali Mirza - - - -	25,000		25,000	25,000
Iskunder Ali Mirza - - - -	15,000		15,000	15,000
Syud Jaffer Mirza - - - -	10,000		10,000	10,000
Syud Kaikun Mirza Hatem Kudr - -	10,000		10,000	10,000
Syud Khadem Mirza Dara Kudr - -	10,000		10,000	9,167
Syud Mohamed Toki Mirza Surya Kudr - -	....		10,000	10,000
Syud Nazir Ali Mirza Falak Kudr - -	10,000		10,000	10,000
Wahid Ali Mirza - - - -	10,000		10,000	10,000
Nawab Shahioon Nissa Begum - -	36,000		36,000	36,000
Raisoon Nissa Begum - - -	99,822		99,822	99,821
Nawab Azim Ali Khan - - - Servants' wages - - - -	56,320		56,320	56,320
Mohamed Zynalabdeen Khan Bahadur, Nawab Syud	15,924		15,924	15,923
Sultan Gaitera Begum - - -	13,440		13,440	13,440
Syud Mozuffer Ali - - - -	10,112		10,112	10,112
Not exceeding Rs. 5,000 per annum - -	1,35,475		1,36,500	1,35,197
Marriage Grants - - - -	...		1,000	200
Total Nizamut Pensions -	7,52,093		7,64,118	7,66,180
Carried over -	7,52,093		7,64,118	7,66,180

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91
	Rs.	Rs.	Rs.	Rs.
Imperial.				
Territorial and Political Pensions—*continued.*				
Brought forward -	7,52,093		7,64,118	7,66,180
Oudh Family.				
Exceeding Rs. 5,000 per annum.				
Mahomed Hossein Bahadur (Akhlaya Mirza) -	6,000		6,000	6,200
Nawab Badshah Mehal Shahiba - -	7,200		7,200	7,200
„ Rownah Ara „ (Aktar Mehal Shahiba)	...		7,200	7,200
Abid Ali Bahadoor (Prince Kumr Kudr) - -	48,000		48,000	48,000
Assmun Jah Bahadoor - - -	13,800		13,800	13,800
Jam Jah Ali „ - - -	10,200		10,200	10,200
Mohamed Jogee „ - - - -	6,000		6,000	6,000
„ Jolal Bahadoor - - -	6,000		6,000	6,000
„ Baber Bahadoor - - -	6,000		6,000	6,000
„ Askadi Bahadoor - - -	6,000		6,000	6,000
„ Ibrahim Ali Bahadoor - -	6,000		6,000	6,000
Kaziris Hossein Bahadoor (Fazil Moolook) -	6,000		6,000	6,000
Kam Buksh Bahadoor - - -	6,000		6,000	6,000
Mohamed Ali Mirza Bahadoor - -	6,000		6,000	6,000
Masood Ali Bahadoor - - -	...		...	258
Mohamed Reza Ali Bahadoor - -	6,000		6,000	6,000
Mirza Ali Hossein Bahadoor - - -	...		6,000	6,000
Mirza Aboo Torah Bahadoor - - -	6,000		6,000	6,000
Mohamed Noke Ashgod Bahadoor - -	6,000		6,000	6,000
„ „ Ali Bahadoor (Dilwar Jah) -	6,000		6,000	6,000
Kaziris Hossein Bahadoor - -	6,000		6,000	6,000
Hossein Bukur Bahadoor - - -	6,000		6,000	6,000
Soni Ara Zainul Begum - - -	...		...	500
Abul Ali Bahadoor - - -	6,000		6,000	6,000
Not-exceeding Rs. 5,000 per annum - -	1,53,105		1,53,530	1,56,890
Marriage Grants - - - -	...		...	5,000
Funeral Expenses - - -	...		...	2,500
Other Pensions.	3,28,305		3,41,930	3,53,748
Chitpore Family.	10,80,398		11,06,048	11,19,928
Exceeding Rs. 5,000 per annum—				
Syud Asgar Ali - - - -	8,670		8,670	8,670
Syud Ahmad Ali - - - -	8,670		8,670	5,847
Not exceeding Rs. 5,000 per annum—	8,710		8,794	11,872
Total Chitpore Family .	26,050		26,134	26,389
Maharajah Shitub Roy's Family.				
Exceeding Rs. 5,000 per annum—				
Kumar Rupnarain Sing - - -	16,999		16,999	16,999
Not exceeding Rs. 5,000 per annum - -	780		780	401
Total Maharajah Shitub Roy's Family .	17,779		17,779	17,400
Mysore Family.				
Exceeding Rs. 5,000 per annum—				
Futtihah Allowance - - -	...		...	379
Total Mysore Family .	...			379
Purnea Family.				
Not exceeding Rs. 5,000 per annum - -	5,072		5,072	5,020
Raj Mehal Family.				
Not exceeding Rs. 5,000 per annum - -	16,103		16,866	14,902
Banki Pensioners.				
Not exceeding Rs. 5,000 per annum - -	936		936	936
Bissenpore Raj Family.				
Not exceeding Rs. 5,000 per annum - -	2,570		2,679	2,721
Nawab Daood Khan's Family.				
Not exceeding Rs. 5,000 per annum - -	1,436		1,736	1,794
Nawab Ghazeeoodin's Family.				
Not exceeding Rs. 5,000 per annum - -	174		210	194
Goomeeur Raj Family.				
Not exceeding Rs. 5,000 per annum - -	2,040		2,040	2,040
Nawab Mooneeoodwollah's Family.				
Not exceeding Rs. 5,000 per annum - -	2,777		2,777	1,341
Raja Rajbullub's Family.				
Not exceeding Rs. 5,000 per annum - -	464		464	412
Porahat Raj Family.				
Not exceeding Rs. 5,000 per annum - -	260		260	407
Family of Raja Runjeet Sing				
Not exceeding Rs. 5,000 per annum - -	120		120	95
Carried over .	75,781		77,073	74,030
	10,80,398		11,06,048	11,19,928

27.—TERRITORIAL AND POLITICAL PENSIONS—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Other Pensions—*contd.* Brought forward -	10,80,398		11,06,048	11,19,928
Heirs of Shaib Bux Bebee. Not exceeding Rs. 5,000 per annum - -	75,781		77,073	74,030
Ungul Pensioners. Not exceeding Rs. 5,000 per annum - -	600		600	625
Family of Moulana Mohamed Asiff. Not exceeding Rs. 5,000 per annum - -	2,424		2,460	2,377
Family of Raja Kadir Bux Khan and Kudar Hossein Khan. Not exceeding Rs. 5,000 per annum - -	223		223	133
Khurda Raja. Exceeding Rs. 5,000 per annum - -	956		1,837	902
Munipúr Family. Not exceeding Rs. 5,000 per annum— Rani Chundi Kala - - -	25,600		25,600	25,600
Miscellaneous. Not exceeding Rs. 5,000 per annum - -	600		600	300
Total Other Pensions -	17,818		22,061	16,588
	1,24,002		1,30,454	1,20,555
Deduct—Probable Savings -			12,36,502 *4,102**	
Total Territorial and Political Pensions -	12,04,400	12,23,000	12,32,400	12,40,483

This includes Charitable Allowances.

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

Imperial.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
	Rs.	Rs.	Rs.	Rs.
Civil Furlough, &c., Allowances to Officers of the following Departments:—				
3.—Land Revenue - -				
19A.—Law and Justice—Courts of Law				
19B.— Ditto Jails -				
20.—Police - - -				
21.—Marine - - -				
22.—Education - - -				
24.—Medical - - -				
TOTAL -	2,000	2,000	5,000	2,018

29.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Pensions of the Bengal Civil Fund - -	2,000	2,000	2,000	1,655
Refunds - - - - -	...	...	...	45
Total Imperial -	2,000	2,000	2,000	1,700
Provincial.				
Superannuation and Retired Allowances -	15,92,000	15,60,000	15,10,000	14,83,316
Compassionate Allowances - - -	18,000	18,000	24,000	17,785
Gratuities - - - - -	10,000	10,000	9,000	10,444
Refunds - - - - -	...	...	...	1,872
Total Provincial -	16,20,000	15,88,000	15,43,000	15,13,417
Local.				
Superannuation and Retired Allowances - -				15,047
Gratuities - -				1,469
Total Local -	20,000	20,000	5,000	16,516
TOTAL -	16,42,000	16,10,000	15,50,000	15,31,633

29.—SUPERANNUATION ALLOWANCES AND PENSIONS—*continued.*

Details.	Budget Estimate, 1891-92.	Lapsed since the date of framing the Budget Estimate, 1891-92.*	Amount payable in 1892-93.	Add new Pensions and Retired Allowances granted since the date of last Estimate.†	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances.							
Departments.							
Land Revenue - -	2,93,080	36,302	2,56,778	39,841	2,96,619		
Opium - -	49,021	8,278	40,743	2,657	43,400		
Salt - -	5,267	984	4,283	2,768	7,051		
Stamps - -	14,215	5,000	9,215	360	9,575		
Excise - -	15,282	1,499	13,783	2,852	16,635		
Customs - -	97,171	8,720	88,451	11,164	99,615		
Registration - -	5,366	...	5,366	989	6,355		
Post Office - -	20,449	1,058	19,391	9,407	28,798		
Telegraph - -	9,002	...	9,002	5,065	14,067		
Mint - - -	636	48	588	120	708		
General Administration -	1,64,586	31,490	1,33,096	20,764	1,53,860		
Law and Justice -	2,67,849	47,986	2,19,863	51,517	2,71,380		
Police - -	2,56,243	32,928	2,23,315	50,774	2,74,089		
Education - -	86,989	6,670	80,319	17,742	98,061		
Ecclesiastical - -	60	...	60	...	60		
Medical - -	41,027	9,655	31,372	14,574	45,946		
Political - -	678	...	678	...	678		
Scientific and other Minor Departments - -	17,085	44	17,041	3,009	20,050		
Stationery and Printing -	12,600	740	11,860	1,935	13,795		
Miscellaneous - -	84	36	48	720	768		
Public Works Department -	1,94,328	23,858	1,70,470	37,302	2,07,772		
Forest - -	480	...	480	...	480		
	15,51,498	2,15,296	13,36,202	2,73,560	16,09,762		
Deduct—Probable Savings	*41,498*				*17,762*		
Total -	5,10,000	...	...	...	15,92,000	15,60,000	14,83,316

* The deductions shown in this column include the Superannuation Allowances transferred for payment to other Governments.
† Includes those transferred for payment from other Governments.

30.—STATIONERY AND PRINTING.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Stationery purchased for Central Stores -	16,69,000	18,59,000	12,20,000	13,34,364
Provincial.				
Stationery Office at the Presidency - -	1,17,000	1,19,000	1,08,000	1,06,200
Stationery purchased in the Country - -	66,000	66,000	70,000	65,403
Government Presses - - - -	3,24,000	3,22,000	3,14,000	3,21,593
Printing at Private Presses - - -	...	1,000	1,000	4,184
Stationery supplied from Central Stores -	4,82,000	8,00,000	5,24,000	6,51,582
Refunds - - - - -	1,000	1,000	1,000	2,125
Total Provincial -	9,[illegible]0,000	13,09,000	10,18,000	11,51,087
Local.				
Stationery purchased in the Country - -	...	...	...	18,402
Printing at Private Presses - -	47,000	47,000	50,000	29,483
TOTAL -	27,05,000	32,15,000	22,88,000	25,33,336

Details.

Numbers. 1891-92.	Numbers. 1892-93.	*Provincial.* **Stationery Office at the Presidency.**	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
			Rs.	Rs.	Rs.	Rs.
		Stationery Branch.				
		Establishment.				
1	1	Store-keeper - - -	2,460	2,500	2,340	2,282
46	52	Clerks (less than 200) - -	26,004	38,000	25,404	37,767
25	27	Servants and others - -	2,388		2,184	
		Temporary Establishment - -	2,812	6,000	2,292	5,086
		Total Establishment -	33,664	46,500	32,220	45,135
		Carried over -	33,664	46,500	32,220	45,135

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Stationery Office at the Presidency—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	33,664	46,500	32,220	45,135
Allowances.				
Allowance to Assistant Superintendent for visiting Presidency Jail Press - - -	...	...	...	550
Supplies and Services.				
One-third Freight on Europe Stores -	1,400	1,000	1,400	1,328
Cost of landing Stationery Packages -	2,200	3,600	2,200	2,452
Total Supplies and Services -	3,600	4,600	3,600	3,780
Contingencies.				
Rents, Rates and Taxes - - -	16,100	15,500	8,145	7,337
Postage Charges - - -	1,620	3,900	1,200	4,031
Telegram Charges - - -	...	100	...	143
Office Expenses and Miscellaneous - -	25,200	48,400	25,600	45,224
Total Contingencies -	42,920	67,900	34,945	56,735
TOTAL STATIONERY BRANCH -	80,184	1,19,000	70,765	1,06,200
FORM BRANCH.				
Establishment.				
Numbers. 1891-92. 1892-93.				
28 28 Clerks (less than 200) - -	10,116		10,104	
16 16 Servants - - -	1,248		1,248	
Temporary Establishment - -	2,316		2,364	
	13,680		13,716	
Deduct—Probable Savings -	364		*81*	
Total Establishment -	13,316		13,635	
Allowances.				
Allowance to Assistant Superintendent for visiting Presidency Jail Press - -	600		600	
Contingencies.				
Postage Charges - - -	2,400		2,500	
Office Expenses and Miscellaneous - -	20,500		20,500	
Total Contingencies -	22,900		23,000	
TOTAL FORM BRANCH -	36,816		37,235	
Total Stationery Office at the Presidency	1,17,000	1,19,000	1,08,000	1,06,200
Stationery purchased in the Country.				
STATIONERY PURCHASED IN SEVERAL DEPARTMENTS.				
Land Revenue - - -	13,000	13,000	14,000	13,538
Excise - - -	2,000	2,000	2,000	2,326
Law and Justice—				
Civil and Sessions Courts - -	24,900	24,900	26,900	24,171
Criminal Courts - - -	6,000	6,000	6,000	6,084
Courts of Small Causes - -	100	100	100	163
Police - - - -	} 20,000	20,000	} 21,000	19,121
Frontier Police - - - -				
Total Stationery purchased in the Counrty	66,000	66,000	70,000	65,403
Government Presses.				
BENGAL SECRETARIAT PRESS.				
Salaries.				
Numbers. 1891-92. 1892-93.				
1 1 Superintendent (1,000) - -	12,000	12,000	12,000	12,000
Establishment.				
Printers and Examiners - -	}			
Readers and Copy-holders - -				
Compositors and Distributors- -				30,765
Pressmen - - -				
Clerks, Servants, and others - -				11,350
Piece-hand Establishment - -				98,447
Extra-hand Establishment - -				10,873
Allowances.				
Travelling Allowance - - -				220
Overtime of the Establishment - -				22,433
Hill Journey Allowance - - -				1,682
Total Establishment and Allowances -	1,79,300	1,77,000	1,69,300	1,75,770
Carried over -	1,91,300	1,89,000	1,81,300	1,87,770

30.—STATIONERY AND PRINTING—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Government Presses—*continued.*	Rs.	Rs.	Rs.	Rs.
BENGAL SECRETARIAT PRESS—Brought forward	1,91,300	1,89,000	1,81,300	1,87,770
Supplies and Services.				
Cost of Materials and Stock				1,257
Cost of Stores from England				19
One-fifth freight on Stores				2,077
Contract and Miscellaneous Printing				...
Total Supplies and Services	15,000	7,000	15,000	3,353
Contingencies.				
Books and Publications				40
Hill-journey Charges		...	...	375
Postage Charges	14,000	14,000	14,000	13,796
Office Expenses and Miscellaneous	14,000	14,000	14,000	14,019
Total Contingencies	28,000	28,000	28,000	28,230
	2,34,300		2,24,300	
Deduct—Probable Savings	*300*		*640*	
TOTAL BENGAL SECRETARIAT PRESS	2,34,000	2,24,000	2,23,660	2,19,353
PRESIDENCY JAIL PRESS. (Numbers. 1891-92. 1892-93.)				
Establishment.				
Overseers, Readers, Instructors, and Distributors				20,780
Engineer				191
Clerks				1,347
Servants				750
Allowances.				
Piece-hand Establishment				15,659
Overtime of the Establishment				7,167
Total Establishment and Allowances	40,000	48,000	40,000	45,894
Supplies and Services.				
Block and Plant				137
Purchase of Type, &c.				575
Cost of Europe Stores				9,112
Freight on Europe Stores				76
Petty Construction and Repairs				...
Total Supplies and Services	11,000	6,000	11,000	9,900
Contingencies.				
Office Expenses and Miscellaneous	13,000	20,000	13,000	20,920
TOTAL PRESIDENCY JAIL PRESS	64,000	74,000	64,000	76,714
GOVERNMENT PUBLICATIONS.				
Uriya Gazette	1,874	2,000	1,980	1,910
CUSTOMS PUBLICATIONS.				
Cost of Printing at Rs. 950 a month	11,400	11,000	11,400	23,616
Moiety of Establishment charges in the Statistical Department transferred from "9, Customs Salaries, Establishments, &c., Calcutta" (page 32)	12,726	11,000	12,960	...
TOTAL GOVERNMENT PUBLICATIONS	26,000	24,000	26,340	25,526
Total Government Presses	3,24,000	3,22,000	3,14,000	3,21,573
Printing at Private Presses.				
PRINTING AT PRIVATE PRESSES, PROVINCIAL.				
Cost of printing Indian Law Reports	...		...	4,184
Cost of printing at Private Presses	...		1,000	
TOTAL PRINTING AT PRIVATE PRESSES, PROV.	...	1,000	1,000	4,184
PRINTING AT PRIVATE PRESSES, LOCAL.				
District Fund Lithography				891
Do. Fund				27,184
Do. Road Fund				1,012
Do. Road Account				286
Zamindary Dâk Fund				79
Inland Labor Transport				31
TOTAL PRINTING AT PRIVATE PRESSES, LOCAL	47,000	47,000	50,000	29,483
Total Printing at Private Presses	47,000	48,000	51,000	33,667

32.—MISCELLANEOUS.

	Budget Estimate 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Imperial.	Rs.	Rs.	Rs.	Rs.
Charges for Remittance of Treasure	32,000	34,000	30,000	24,252
Miscellaneous Refunds	1,000	...	1,000	357
Total Imperial	33,000	34,000	31,000	24,609
Provincial.				
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	2,000	2,000	2,000	1,932
Rewards for Proficiency in Oriental Languages, and Allowance to Language Examination Committee	9,000	9,000	9,000	8,480
Cost of Books and Publications	1,000	...	1,000	2,420
Donations for Charitable Purposes	98,200	91,000	1,07,000	81,655
Charges on account of European Vagrants	5,000	5,000	5,000	4,774
Rewards for Destruction of Wild Animals	14,000	15,000	15,000	13,618
Petty Establishments	19,300	20,000	20,000	17,636
Special Commissions of Enquiry	30,000	15,000	20,000	42,202
Irrecoverable temporary loans written off	...	...	...	285
Charges for Search for Hidden Treasure	...	...	...	64
Rents, Rates and Taxes	20,000	20,000	20,000	18,976
Miscellaneous and Unforeseen Charges	21,500	20,000	20,000	25,690
Miscellaneous Refunds	10,000	10,000	10,000	7,908
Total Provincial	2,30,000	2,07,000	2,29,000	2,25,640
Local.				
Petty Establishments—				
District Fund				19,974
District Road Fund				3,014
District Road Account				961
Total Petty Establishments	24,000	24,000	20,000	23,949
Rewards for Destruction of Wild Animals	1,000	1,000	4,000	812
Miscellaneous and Unforeseen Charges	20,000	20,000	24,000	20,361
Refunds	5,000	5,000	...	10,014
Total Local	50,000	50,000	48,000	55,136
TOTAL	3,13,000	2,91,000	3,08,000	3,05,385

Details.

Petty Establishments.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Petty Establishments, Provincial.	Rs.	Rs.	Rs.	Rs.
Circuit House.				
Establishment.				
Circuit House Chowkeedars	2,472	2,600	2,376	3,168
Servants	654	600	654	
Total Establishment	3,126	3,200	3,030	3,168
Supplies and Services.				
Petty Construction	...	500	...	524
Petty Repairs	...		...	
Total Supplies and Services	...	500	...	524
Contingencies.				
Regrant of Savings	565	...	...	...
Purchase of Furniture	7,673	...	5,000	1,957
Repair of Furniture		2,000		
Office Expenses and Miscellaneous		1,000		774
Weeding and clearing Gardens		...		17
Office Rents, Rates and Taxes		4,300	3,289	3,520
Total Contingencies	8,238	7,300	8,289	6,268
Total Circuit House	11,364	11,000	11,319	9,960
Carried over	11,364	11,000	11,319	9,960

32.—MISCELLANEOUS—*continued.*

Details.	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Petty Establishments—*continued.*	Rs.	Rs.	Rs.	Rs.
Brought forward -	11,364	11,000	11,319	9,960
STAGING BUNGALOWS.				
Establishment.				
Servants - - - - -	5,155	5,000	5,155	4,534
Contingencies.				
Petty Construction - - -	...	...	...	12
Purchase of Furniture - - -		1,300	479	1,233
Rents, Rates and Taxes - - -		1,400		1,361
Repair of Furniture - - -	2,253	900	2,000	...
Contingencies - - - -				536
Regrant of Savings - - - -	528			
Total Contingencies -	2,781	3,600	2,479	3,142
TOTAL STAGING BUNGALOWS -	7,936	8,600	7,634	7,676
CONSERVANCY ESTABLISHMENT.				
Establishment.				
Servants - - - - -	...	...	300	...
Contingencies.				
Contingencies - - - -	...	...	747	...
Miscellaneous - - - -	...	...		...
Total Contingencies -	...	...	747	...
TOTAL CONSERVANCY ESTABLISHMENT -		400	1,047	
TOTAL PETTY ESTABLISHMENTS, PROVINCIAL -	19,300	20,000	20,000	17,636
PETTY ESTABLISHMENTS, LOCAL -	24,000	24,000	20,000	23,940
Total Petty Establishments -	43,300	44,000	40,000	41,585

33.—FAMINE RELIEF.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Famine Relief Charges - - -	1,00,000	5,000	5,000	12,682
LOCAL.				
Famine Relief Charges - - -	1,00,000	12,000	20,000	1,617
TOTAL -	2,00,000	17,000	25,000	14,299

38.—STATE RAILWAYS: INTEREST ON DEBT.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Debt - - - -	...	36,96,000	36,89,000	35,81,548
TOTAL -	...	36,96,000	36,89,000	35,81,548

42.—IRRIGATION—MAJOR WORKS: INTEREST ON DEBT.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
PROVINCIAL.	Rs.	Rs.	Rs.	Rs.
Interest on Debt - - - -	24,28,000	24,04,000	24,08,000	23,81,997
TOTAL -	24,28,000	24,04,000	24,08,000	23,81,997

43.—IRRIGATION—MINOR WORKS AND NAVIGATION.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Embankments under the Contract System—				
Establishment and Contingencies	2,000	2,000	2,000	11,508
Local.				
In charge of Civil Officers—				
District Fund—				
Establishment and Contingencies	8,000	8,000	5,000	9,863
TOTAL	10,000	10,000	7,000	21,371

45.—CIVIL WORKS.

	Budget Estimate, 1892-93.	Revised Estimate, 1891-92.	Budget Estimate, 1891-92.	Accounts, 1890-91.
Provincial.	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers—				
Miscellaneous.				
Ferry Charges	14,000	19,000	29,000	8,552
Contributions to Excluded Local Funds and Municipalities	62,000	62,000	62,000	36,761
Refunds	24,000	20,000	10,000	20,103
South Lushai Hills	79,000	1,10,000	...	...
Total Provincial	1,79,000	2,11,000	1,01,000	65,416
Local.				
In charge of Civil Officers—				
Civil Buildings.				
New Works	90,000	69,000		69,155
Repairs	10,000	8,000		7,789
	1,00,000	77,000	...	76,944
Communications.				
New Works	12,00,000	11,55,000	14,00,000	11,49,767
Repairs	23,00 000	22,53,000	22,00,000	22,51,713
	35,00,000	34,08,000	36,00,000	34,01,480
Miscellaneous Public Improvements.				
New Works	1,23,000	84,000	5,000	83,603
Repairs		24,000		23,575
	1,23,000	1,08,000	5,000	1,07,178
Establishment	6,50,000	6,40,000	6,50,000	6,41,597
Tools and Plant	30,000	31,000	40,000	31,462
Miscellaneous.				
Ferry Charges	...	...	(a)	...
Water Works and Water-supply	65,000	...	16,000	...
District Fund—				
Ferry Refunds	7,000	11,000	70,000	10,956
	72,000	11,000	86,000	10,956
Total Local	44,75,000	42,75,000	43,81,000	42,69,617
TOTAL	46,54,000	44,86,000	44,82,000	43,35,033

(a) Shown against Establishment.

BENGAL.

APPENDIX TO THE BUDGET ESTIMATE FOR 1892-93.

(Numerical Strength of Sanctioned Establishments.)

N.B.—The following Establishments are not shown in the Appendix, as some of them are located in one district only, while others are petty Establishments, the details of which, as far as available, are given in the body of the Estimate.

Name of Establishment.	Reference to Estimate.	Where located.
3.—LAND REVENUE—	Page	
Charges of District Administration—		
General Establishments—		
Boat Establishment	17	In different districts.
Partition Establishment (temporary) (*b*)	18	Ditto.
Record Room or Copy-making Establishment (*b*)	19	Ditto.
Survey of Waste Land	19	Julpigooree.
Lushai Administration	19	..
Management of Government Estates (*b*)	19	In several districts.
Survey and Settlement (*b*)	20—23	In different districts.
Land Records and Agriculture—		
Agriculture	24	Calcutta.
4.—OPIUM—		
Establishments of Agents and Sub-Deputy Agents	24—26	Behar & Benares.
Opium Miscellaneous Charges in Calcutta	27	Calcutta.
6.—STAMPS—		
Superintendence—		
Presidency Executive Establishment	28	Ditto.
7.—EXCISE—		
Collectors', Commissioners' and Cantonment Magistrates' Establishments—		
Presidency Establishment	29	Ditto.
8.—PROVINCIAL RATES—		
Collection of Rates and Cesses—		
P. W. and Road Cess Establishment, Provincial	31	In all districts.
District Road Fund, Local (*a*)	31	
9.—CUSTOMS—		
Sea Customs—		
Port Offices (District details given in Estimate)	32—35	Calcutta, Balasore, Chittagong, Cuttack, Dacca, and Pooree.
10.—ASSESSED TAXES—		
Collection of Income Tax—		
Establishments	36	In different districts.
12.—REGISTRATION—		
Superintendence—		
Inspector General's Establishment	37	Calcutta.
15.—POST OFFICE—		
District Post Establishments—		
Zemindaree Dâk Charges (*b*)	39	In all districts excepting Darjeeling.
18.—GENERAL ADMINISTRATION—		
Civil Offices of Account and Audit	40	Calcutta.
Staff & Household of the Lieut.-Governor	41	
Legislative Council	41	
Civil Secretariats	42	
Board of Revenue	43	
General Establishment of Local Funds (*b*)	45	In different districts.
19A.—LAW AND JUSTICE—COURTS OF LAW—		
High Court	46	Calcutta.
Law Officers (except Mofussil Establishment) (*c*)	48	
Coroner's Court	49	
Presidency Magistrates' Court	50	
Courts of Small Causes—		
Presidency Court	52	
Mofussil Courts (*b*)	52	Jessore.
Criminal Courts—		
Hazut Establishment (*b*)	53	...
Honorary Magistrates' Estabt. (*b*)	53	...
19B.—LAW AND JUSTICE—JAILS—		
Jails—		
Superintendence (Inspector General and Establishment)	54	Calcutta.
Presidency Jail	54—57	
Clerical, &c., Establishments—		
Lock-ups	55	
Apprentice Warders	56	
Menial and other Establishments—		
Lock-ups	56	
Jail Manufactures—		
Superintendent	58	Ditto.
Clerical, Mechanical, &c., Estabts. (*b*)	58	...
Warder Establishment	58	...
Menial and other Establishment	58	Calcutta.
20.—POLICE—		
Railway Police—		
East Indian Railway Police	59	Howrah.
Eastern System—		
E. Bengal, C. and S. Eastern, and C. Bengal Railway Police	59	Calcutta.
Northern Bengal State Railway Police	60	Jessore.
20.—POLICE—*contd.*	Page	
Railway Police—*contd.*		
Nulhati State Railway Police	60	Moorshedabad.
Tirhoot State Railway Police	60	Mozafferpore.
Dacca and M. State Railway Police	61	Dacca.
Presidency Police	61—65	Calcutta.
Superintendence	65	
District Executive Force—		
Probationary Asstt. Supdts.	65	...
Village Police (*b*)	67	
Special Police (*b*)	67	Chittagong.
Cattle Pounds, Provincial and Local (*b*)	68 & 69	In different districts.
Steam Boiler Inspection Estabts. (*b*)	69	Calcutta.
21.—MARINE—		
Salaries & Allowcs. of Officers & Men Afloat—		
Pilot Vessels, Steamers, and Port Officer's Steam Launch Establishments	70—71	Ditto.
Pilotage and Pilot Establishments (*b*)	71	
Marine Establishments	72	...
Miscellaneous Establishments	73	...
22.—EDUCATION—		
Direction	73	Calcutta.
Inspection, Provincial—		
Inspector of European Schools	74	
Government Colleges—General—		
Bethune Girls' School	76	Calcutta.
Sanskrit College	77	
Calcutta Madrassa	77	
Government Colleges—Professional—		
Civil Engineering College	78	Howrah.
Government Schools—General—		
High Schools . Hindu School	80	Calcutta.
High Schools . Hare School	80	
Girls' Schools—Eden Female School	82	Dacca.
Boarding School—Kurseong	82	Darjeeling.
Primary Schools for Boys and Girls	83	Ungul.
Government Schools—Special—		
Calcutta School of Art	84	Calcutta.
Government Art Gallery	84	
Industrial School—Ranchee	85	Lohardugga.
Other Schools—		
Moorshedabad Nawab's Madrassa	85	Moorshedabad.
Cox Bazar Madrassa	85	Chittagong.
23.—ECCLESIASTICAL—		
Ecclesiastical Establishments—		
Church of Scotland	88	Calcutta.
24.—MEDICAL—		
Medical Establishment—		
Superintendence	89	Ditto.
Reserve Medical Subordinates	90	
Hospitals and Dispensaries—		
Presy. Hospls. & Dispensaries, Provl.	90	
Inland Labour Transport Fd., Local (*b*)	93	In different districts.
Sanitation and Vaccination	93	
Medical College and Schools—		
Medical College	94	Calcutta.
Lock Hospitals	95	
Chemical Examiner	96	
26.—SCIENTIFIC AND OTHER MINOR DEPTS.—		
Census (*c*)	97	Calcutta.
Provincial Museums	97	Ditto.
Experimental Cultivation (*b*)	98	
Cinchona Plantations (*c*)	98	Darjeeling.
Botanical and other Public Gardens—		
Botanical Gardens (*c*)	99	Howrah and Darjeeling.
Emigration	100	Calcutta.
Registration of River and Road-borne Traffic (*b*)	100	In different dists.
Provincial Statistics (*b*)	101	Ditto.
Examinations—		
Examination Committee	101	Calcutta.
Inland Labour Transport (*c*)	101	In different dists.
30.—STATIONERY AND PRINTING—		
Stationery Office at the Presidency	105	Calcutta.
Government Presses—		
Bengal Secretariat Press (*c*)	106	
Presidency Jail Press (*b*)	107	
32.—MISCELLANEOUS—		
Petty Establishments, Provl. and Local (*b*)	108	In different districts.
43.—IRRIGATION—MINOR WORKS & NAVN.—		
Establishments (*b*)	110	Ditto.
45.—CIVIL WORKS—		
In charge of Civil Officers, Local—		
Establishments (*b*)	110	Ditto.

(*a*) Numerical strength of these establishments is not available.
(*b*) Ditto ditto is not given in the Estimate.
(*c*) Ditto ditto is partly given in the Estimate.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	3.—LAND REVENUE.																								
		CHARGES OF DISTRICT ADMINISTRATION—OFFICERS.									CHARGES OF DISTRICT ADMINISTRATION—ESTABLISHMENTS.										LAND RECORDS AND AGRICULTURE.					
		General Establishments.								Sub-Divisional Establs.	General Establishments (a).				Sub-Divisional Establishments (under Divisional Commissioners).		Process-serving Establishment.		Wards' Estates Establishment.		Land Registration.					
		Collectors and Magistrates.	Joint-Magistrates and Deputy Collectors.	Assistant Magistrates and Collectors.	Statutory Civilians.	Deputy Commissioners.	Assistant Commissioners.	Deputy Collectors & Deputy Magistrates—Subordinate Executive Service.	Sub-Assistant Commissioner.	Sub-Deputy Magistrates and Sub-Deputy Collectors.	Chief Office Establishment. Clerks (on 200 and over and below).	Chief Office Establishment. Servants.	Deputy Collectors' and Dy. Magts.' Establ. Clerks (below 200).	Deputy Collectors' and Dy. Magts.' Establ. Servants.	Kanungoes and Surveyors.	Chainmen, Measurers, &c.	Nazirs (below 200).	Peons.	Clerks (below 200).	Servants.	Officers. Special Sub-Deputy Collectors.	Establishment. Clerks (below 200).	Establishment. Servants.	Reference Number.
	Bhagalpore Division.																									
1	Bhagalpore	1	...	1	...	...	...	6	...	1	23	8	24	18	12	18	2	36	1	...	...	...	...	1
2	Monghyr	1	1	...	1	...	...	5	...	2	25	11	24	15	...	...	2	29	...	...	...	...	...	2
3	Purneah	1	1	...	...	...	...	4	...	2	20	9	25	13	...	...	2	20	...	...	...	...	...	3
4	Nya Doomka	...	...	...	...	1	...	12	...	6	25	14	49	23	...	...	2	54	...	...	...	...	...	4
5	Maldah	1	...	...	...	...	...	3	...	1	15	7	12	4	...	...	2	8	...	...	...	...	...	5
	Burdwan Division.																									
6	Burdwan	1	1	2	...	...	...	5	...	2	26	10	24	23	10	21	3	25	8	2	...	...	...	6
7	Beerbhoom	1	...	...	1	...	...	2	...	1	18	6	10	5	...	...	1	10	...	...	...	...	...	7
8	Bankoora	1	...	...	1	...	...	4	...	1	16	8	17	7	...	...	2	12	...	...	...	...	...	8
9	Hooghly	1	1	1	...	...	...	7	...	2	29	11	53	25	...	...	7	33	...	...	...	...	...	9
10	Howrah	1	...	...	...	...	...	2	...	...	...	...		...	...	...	...	...	...	...	...	...	...	10
11	Midnapore	1	...	1	...	...	...	11	...	1	36	11	38	17	...	...	4	53	5	2	...	...	...	11
	Chittagong Division.																									
12	Chittagong	1	1	3	...	...	...	5	...	2	68	15	27	26	4	23	12	108	3	1	2	14	20	12
13	Chittagong Hill Tracts	...	...	...	...	...	...	...	...	3	13	5	5	1	...	...	1	...	2	...	...	...	...	13
14	Noakholly	...	...	...	...	...	...	6	...	2	27	7	27	9	...	...	4	30	1	...	...	...	...	14
15	Tipperah	...	1	1	...	...	...	5	...	1	25	10	31	16	...	...	4	28	...	...	...	...	...	15
16	Tipperah Hills	...	...	...	...	...	...	1	...	...	1	2	...	...	...	...	...	...	...	...	...	...	...	16
	Orissa Division.																									
17	Cuttack	1	...	...	1	...	...	5	...	...	66	39	27	18	...	...	6	83	3	...	1	5	7	17
18	Ungul	...	...	...	...	...	...	...	...	...	7	7	...	...	...	...	...	3	...	...	...	...	...	18
19	Balasore	1	...	...	...	...	...	5	...	2	38	22	18	7	...	...	3	19	1	...	...	...	...	19
20	Pooree	1	...	1	1	...	...	3	...	2	35	25	17	8	...	...	2	22	...	...	...	...	...	20
	Dacca Division.																									
21	Dacca	1	1	2	...	...	...	7	...	1	32	10	28	17	10	16	7	51	1	...	...	1	...	21
22	Backergunge	1	...	...	...	...	...	9	...	1	35	11	32	19	...	...	4	38	2	...	...	...	...	22
23	Furreedpore	1	...	...	...	...	...	4	...	1	35	6	29	13	...	...	2	27	...	...	...	...	...	23
24	Mymensingh	1	...	...	...	...	...	8	...	2	33	13	33	22	...	...	4	43	...	...	...	...	1	24
	Presidency Division.																									
25	Calcutta	...	...	...	...	...	...	1	...	1	1	...	...	...	13	46	...	...	...	...	...	...	...	25
26	Nuddea	...	...	1	2	...	...	6	...	1	26	8	35	16	...	...	2	17	...	...	...	...	...	26
27	24-Pergunnahs	...	2	...	1	...	...	11	...	4	33	9	52	33	...	...	8	57	3	...	...	...	...	27
28	Jessore	1	...	...	...	...	...	3	...	2	28	10	24	23	...	...	2	33	...	...	...	...	...	28
29	Moorshedabad	1	1	2	...	...	...	6	...	3	37	15	28	17	...	...	4	20	3	2	...	...	...	29
30	Khulna	1	...	...	...	...	...	4	...	...	25	7	24	9	...	...	1	15	...	...	...	...	...	30
31	Sunderbuns	...	...	...	...	...	...	...	...	...	7	7	...	...	...	...	...	...	...	...	...	...	...	31
	Patna Division.																									
32	Patna	1	1	3	1	...	...	5	...	3	31	8	22	17	14	27	6	58	1	...	...	1	1	32
33	Gya	1	...	1	...	...	...	7	...	2	31	17	28	19	...	...	4	50	3	1	...	...	...	33
34	Chumparun	1	...	1	...	...	...	2	...	1	15	8	13	7	...	...	1	8	...	...	...	...	...	34
35	Sarun	1	...	2	...	...	...	4	...	1	31	9	22	14	...	...	4	50	...	...	...	4	...	35
36	Shahabad	1	1	3	...	...	...	6	...	2	37	14	19	19	...	...	2	50	1	1	...	...	...	36
37	Mozufferpore	1	1	3	...	...	...	2	...	2	37	11	22	14	...	...	3	35	...	...	1	...	...	37
38	Durbhunga	1	1	1	...	...	...	3	...	3	27	13	22	13	...	...	2	40	1	...	1	1	1	38
	Rajshahye Division.																									
39	Rajshahye	1	...	...	...	...	...	4	...	2	29	8	28	12	6	13	2	17	3	1	...	...	...	39
40	Rungpore	...	...	...	...	...	...	7	...	2	23	10	32	12	...	...	2	14	1	...	...	...	...	40
41	Dinagepore	1	1	...	...	...	...	4	...	1	20	7	21	9	...	...	2	9	2	1	...	...	...	41
42	Jalpaiguri	...	...	...	...	1	...	5	...	2	15	7	18	12	...	...	2	16	...	...	...	...	...	42
43	Darjeeling	...	1	...	...	...	1	2	...	1	10	13	7	7	...	...	1	1	...	...	...	...	...	43
44	Pubna	...	2	2	1	...	...	2	...	1	10	7	19	9	...	...	2	12	...	...	...	...	...	44
45	Bogra	1	...	...	...	...	...	2	...	...	14	8	12	3	...	...	1	7	...	...	...	...	...	45
	Chota-Nagpore Division.																									
46	Lohardugga	...	...	2	...	1	...	5	...	...	13	11	23	14	2	12	3	24	3	...	...	...	...	46
47	Hazaribagh	...	...	...	...	1	...	5	...	1	14	6	21	5	...	...	2	33	3	...	...	...	...	47
48	Palamow	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	48
49	Manbhoom	...	...	...	1	2	...	6	...	...	12	4	21	10	...	...	2	24	3	...	...	...	...	49
50	Singhbhoom	...	...	...	...	1	...	1	1	...	14	22	...	...	...	...	1	2	1	...	...	...	...	50
		31	18	33	11	8	1	222	1	71	1,194	506	1,003	600	71	176	135	1,324	55	11	5	26	30	
	Undistributed	6	16	10	2	...	2	11	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	
	TOTAL	37	34	43	13	8	3	233	1	77	1,194	506	1,003	600	71	176	135	1,324	55	11	5	26	30	

N.B.—For "5.—Salt" and "6.—Stamps," *see* page 114.

(a) Exclusive of Boat Establishment.

in each District, included in the Budget Estimate for 1892-93.

Reference Number.	DISTRICTS.	7.—EXCISE. COLLECTORS', COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS. DISTRICT ESTABLISHMENTS. Sudder Office Establishment. Deputy Collectors (200 and over).	Clerks (below 200).	Servants.	Sudder Executive, Inspecting and Assessing Establishment. Sub Inspectors (below 200).	Darogahs.	Clerks (below 200).	Servants.	Distillery Establishment. Superintendents of Distilleries. Sub-Deputy Collectors (below 200).	Kámingoes (below 200).	Establishment. Clerks (below 200).	Servants.	12.—REGISTRATION. DISTRICT CHARGES. OFFICERS. Registrar.	Deputy Registrar.	Special Sub-Registrars (below 200).	ESTABLISHMENT. Clerks (below 200).	Servants.	Reference Number.
	BHAGALPORE DIVISION.																	
1	Bhagalpore	1	3	2	2	3	1	23	1	...	1	6	...	...	1	4	3	1
2	Monghyr	1	3	2	2	2	2	21	1	...	1	7	...	...	1	4	2	2
3	Purneah	1	3	2	3	1	3	12	...	...	...	...	...	...	1	4	1	3
4	Nya Doomka	...	3	1	1	6	...	13	...	5	...	20	...	...	...	3	2	4
5	Maldah	...	3	1	3	...	...	8	...	...	...	...	...	...	1	3	1	5
	BURDWAN DIVISION.																	
6	Burdwan	1	2	2	4	...	...	8	1	...	4	4	...	...	1	6	3	6
7	Beerbhoom	...	2	1	2	1	...	6	...	1	1	4	...	...	1	4	1	7
8	Bankoora	...	2	1	2	...	...	4	...	1	2	4	...	...	1	4	1	8
9	Hooghly	1	3	2	2	1	...	6	2	...	3	10	...	...	1	4	1	9
10	Howrah	...	2	1	1	1	...	4	...	...	1	4	...	...	(a)1	6	1	10
11	Midnapore	1	3	2	5	...	3	12	...	1	1	4	...	...	1	5	1	11
	CHITTAGONG DIVISION.																	
12	Chittagong	...	2	1	2	...	2	6	...	...	...	...	...	...	1	6	3	12
13	Noakholly	...	1	1	1	...	...	2	...	...	...	...	...	...	1	8	3	13
14	Tipperah	...	2	1	1	1	2	9	...	...	...	...	...	...	1	5	2	14
	ORISSA DIVISION.																	
15	Cuttack	1	3	2	3	...	...	6	...	1	4	4	...	...	1	4	1	15
16	Balasore	...	2	1	2	...	...	4	...	1	2	4	...	...	1	2	1	16
17	Pooree	...	2	1	3	...	...	6	...	1	1	4	...	...	1	3	1	17
	DACCA DIVISION.																	
18	Dacca	1	3	2	...	4	...	8	1	...	5	15	...	...	1	11	2	18
19	Backergunge	...	2	1	4	...	...	8	...	1	3	4	...	...	1	9	2	19
20	Furreedpore	...	2	1	3	...	...	6	...	1	3	4	...	...	1	6	1	20
21	Mymensingh	1	3	2	5	...	...	18	...	1	5	4	...	...	1	10	2	21
	PRESIDENCY DIVISION.																	
22	Calcutta	...	...	...	...	...	...	...	...	...	...	...	1	1	...	19	7	22
23	Nuddea	...	2	1	4	...	...	8	...	1	5	4	...	...	1	4	2	23
24	24-Pergunnahs	1	4	2	2	5	5	25	...	...	...	...	...	...	1	8	2	24
25	Jessore	...	2	1	3	...	...	6	...	1	4	4	...	...	1	8	2	25
26	Moorshedabad	...	3	2	3	...	...	6	1	...	3	4	...	...	1	2	1	26
27	Khulna	...	2	1	3	...	...	6	...	1	3	4	...	...	1	8	3	27
	PATNA DIVISION.																	
28	Patna	1	4	2	1	5	4	85	1	1	2	8	...	...	1	14	2	28
29	Gya	1	4	2	2	4	4	54	1	...	1	7	...	...	1	6	1	29
30	Chumparun	1	2	2	1	2	2	10	...	1	1	5	...	...	1	7	1	30
31	Sarun	1	3	2	4	...	2	17	1	...	1	7	...	...	1	8	1	31
32	Shahabad	...	3	1	4	...	4	21	1	...	2	5	...	...	1	6	3	32
33	Mozufferpore	...	3	1	4	2	...	35	1	...	1	5	...	...	1	8	2	33
34	Durbhunga	1	3	2	2	3	...	30	...	1	1	5	...	...	1	4	2	34
	RAJSHAHYE DIVISION.																	
35	Rajshahye	...	4	1	1	3	7	24	...	...	...	...	...	...	1	3	1	35
36	Rungpore	...	3	2	2	...	3	10	...	...	...	...	...	...	1	6	1	36
37	Dinagepore	...	2	1	2	2	1	17	...	...	...	...	...	...	1	4	1	37
38	Jalpaiguri	...	2	1	4	1	...	10	...	...	...	...	...	...	1	3	1	38
39	Darjeeling	...	2	1	5	...	...	10	...	...	...	...	...	...	...	3	1	39
40	Pubna	...	2	1	1	2	...	7	...	...	...	...	...	...	1	4	2	40
41	Bogra	...	2	1	1	...	1	4	...	...	...	...	...	...	1	7	1	41
	CHOTA-NAGPORE DIVISION.																	
42	Lohardugga	1	4	2	3	2	1	16	...	...	...	...	...	...	1	4	2	42
43	Hazaribagh	...	2	1	1	3	2	12	1	...	1	5	...	...	1	3	1	43
44	Manbhoom	...	2	1	1	2	2	10	...	...	...	...	...	...	1	4	1	44
45	Singhbhoom	...	1	1	2	...	...	4	...	...	...	...	...	...	...	1	1	45
46	Undistributed	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46
	TOTAL	18	112	62	107	56	51	617	13	20	62	165	1	1	41	255	77	

N.B.—For "11.—Forest," *see* page 114 (a) On R200.

Statement showing the Numerical Strength of the Sanctioned Establishments

STATIONS.	5.—SALT. PATENT SALT WEIGHING SCALES ESTABLISHMENT. Chinese Carpenter.	Mistrees.	SALARIES AND ESTABLISHMENTS. Intendants.	Clerks.	Servants.
Calcutta Customs	1	3	...	...	...
Chittagong Customs	...	...	2	...	21
Dacca	...	...	...	1	2
24-Pergunnahs	...	...	...	1	...
Salkea Salt Golah	...	...	...	2	18
TOTAL	1	3	2	4	41

DISTRICTS.	6.—STAMPS. SUPERINTENDENCE. DISTRICT ESTABLISHMENTS. Clerks (below 200).	Establishment for the sale of Stamps.
Dacca	2	...
24-Pergunnahs	1	...
Jessore	1	...
Patna	1	...
Bogra	...	1
Lohardagga	...	1
TOTAL	5	2

N. B.—For "7.—Excise," *see* page 113.

FOREST DIVISIONS.	11.—FOREST. B.—ESTABLISHMENTS. Officers. Conservator.	Deputy Conservators.	Assistant Conservators.	Extra Asst. Conservators.	Subordinate Forest and Depôt Establishment. Rangers.	Foresters.	Guards.	Office Establishment. Clerks (below 200).	Servants.
Direction	1	1	...	1	1	2	5	5	5
Darjeeling	...	1	1	1	2	4	36	3	2
Teesta	...	1	...	...	2	1	21	2	3
Kurseong	...	1	1	...	2	5	39	2	3
Jalpaiguri	...	1	1	...	2	3	24	2	3
Buxa	...	1	...	...	1	5	22	2	3
Palamow	...	...	...	1	1	...	27	2	3
Singhbhoom	...	1	2	...	2	5	35	3	4
Sunderbuns	...	1	...	2	8	35	21	5	5
Chittagong	...	1	...	...	2	13	49	3	3
Ungool	...	...	...	1	...	4	16	2	3
Fooree	...	...	...	1	...	4	18	2	2
TOTAL	1	9	5	7	23	81	313	33	39

N. B.—For "12.—Registration," *see* page 113.

DIVISIONS.	18.—GENERAL ADMINISTRATION. COMMISSIONERS. Officers. Commissioners.	General Establishment. (a) Main Office. Clerks (below 200).	Servants.	Wards' Estate Department. Clerks (below 200).	Servants.	Partition Establishment. Clerks.	Local Fund Department. Clerks (below 200).	Servants.	Roadcess Department. Clerks (below 200).	Servants.	Statistical Department. Clerk (below 200).	Municipal Department. Clerks.	Educational Establishment. Clerks (below 200).	Steamers. Engineer.	Serangs, &c.
Bhagalpore	1	15	12	...	...	...	3	...	1	...	...	...	1	...	...
Burdwan	1	14	10	6	3	...	2	2	1	...	...	1	1	...	...
Chittagong	1	16	14	2	1	...	1	...	...	...	...	...	...	1	33
Orissa	1	14	12	1	...	...	1	...	1	...	...	...	...	...	...
Dacca	1	16	13	2	...	1	1	...	2	1	1	...	1	...	17
Presidency	1	19	12	3	2	...	2	...	1	...	...	2	1	...	...
Patna	1	20	14	5	2	6	3	...	1	...	...	...	1	...	...
Rajshahye	1	11	12	3	2	...	1	...	1	...	...	...	2	...	...
Chota-Nagpore	1	12	14	3	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9	137	113	25	10	7	14	2	8	1	1	3	7	1	50

(a) Exclusive of the Revenue Record Room Establishments, the numerical strength of which is not given in the Estimate.

in each District, included in the Budget Estimate for 1892-93—continued.

Reference Number.	Districts and Sub-Divisions.	19A.—LAW AND JUSTICE—COURTS OF LAW.																	
		Civil and Sessions Courts—Officers.					Civil and Sessions Courts—Establishments.												
		District and Sessions Judges.			Subordinate Judges.	Munsiffs.	District and Sessions Judges' Establishment.				Subordinate Judges' Establishments.							Munsiffs' Establishment.	
											District Courts' Establishment.		Mofussil Small Cause Courts' Establishment.						
		District and Sessions Judges.	Judicial Commissioner.	Assistant Judge.			Translators (below 200).	Civil Court Ameens (below 200).	Clerks (below 200).	Servants.	Sheristadars, &c. (below 200).	Servants.	Registrar (200).	Clerks and Cashiers (below 200).	Bailiffs (below 200).	Servants.	Sale Ameen.	Sheristadars, Mohurrirs, &c. (below 200).	
	Bhagalpore Division.																		
1	Bhagalpore	1	...	...	2	5	1	2	17	8	4	3	...	3	2	1	...	30	1
2	Monghyr	...	...	...	1	2	...	...	...	..	...	...	...	3	4	2	...	...	2
3	Purneah	1	...	...	1	6	1	1	15	9	4	3	...	...	...	...	...	28	3
	Burdwan Division.																		
4	Burdwan	1	...	...	1	8	1	2	23	9	4	3	...	...	...	...	...	39	4
5	Beerbhoom	1	...	...	1	3	1	1	15	9	4	3	...	...	...	...	...	22	5
6	Bankoora	1	...	1	...	5		3	15	8	4	3	...	...	..	...	...	29	6
7	Hooghly	1	...	...	3	13	1	1	22	10	8	5	1	9	4	4	...	62	7
8	Midnapore	1	..	...	2	11	1	1	17	9	8	3	...	3	4	2	..	61	8
	Chittagong Division.																		
9	Chittagong	...	..	...	2	9	1	2	23	10	8	6	...	...	...	...	...	62	9
10	Noakholly	1	...	...	..	6	1	1	16	9	...	...	...	...	...	...	...	46	10
11	Tipperah	1	...	...	2	10	1	2	19	10	8	7	...	...	...	...	...	65	11
	Orissa Division.																		
12	Cuttack	1	...	...	1	5	1	1	15	8	4	...	...	3	2	1	...	24	12
	Dacca Division.																		
13	Dacca	1	...	...	4	12	1	4	26	10	8	6	...	5	4	2	...	68	13
14	Backergunge	1	...	...	3	12	1	2	18	8	8	3	...	3	4	2	...	67	14
15	Moonsheegunge Sub-Division	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3	...	...	15
16	Furreedpore	1	...	...	1	8	1	2	18	9	4	...	...	3	2	2	...	47	16
17	Mymensingh	1	...	...	1	12	1	5	23	10	8	6	...	...	...	...	...	75	17
	Presidency Division.																		
18	Nuddea	1	...	...	1	5	1	1	20	10	4	4	...	...	...	...	...	29	18
19	Meherpore	...	...	...	...	...	...	...	...	...	...	...	..	3	4	2	...	...	19
20	Chooadangah	...	...	...	...	...	...	...	...	...	...	...	...	3	4	2	...	...	20
21	Krishnaghur	...	...	...	...	...	...	...	...	...	...	...	...	3	4	2	...	...	21
22	Koostea	...	...	...	...	...	...	...	...	...	...	...	...	4	4	2	...	...	22
23	Ranaghat	...	...	...	...	...	...	...	...	...	...	...	...	3	2	2	...	...	23
24	24-Pergunnahs	2	...	...	3	15	1	3	31*	16*	8	6	...	...	...	...	...	63	24
25	Barrackpore	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	25
26	Dum-Dum	...	...	...	...	...	...	...	...	...	..	...	...	1	...	...	...	...	26
27	Sealdah	..	...	...	...	...	...	...	...	...	...	..	...	11	6	3	...	...	27
28	Jessore	1	...	...	2	6	1	5	24	11	12	6	...	5	4	2	1	73	28
29	Bongong	..	...	...	...	...	...	...	..	...	...	...	...	3	2	2	...	...	29
30	Moorshedabad	1	...	...	1	6	1	1	19	11	4	...	...	3	4	2	...	26	30
31	Khulna	...	...	...	1	5	...	...	...	...	...	...	...	...	...	...	.	...	31
	Patna Division.																		
32	Patna	1	...	...	3	3	1	1	16	8	12	6	...	3	4	2	...	13	32
33	Gya	1	...	...	2	4	1	1	16	8	4	4	...	...	...	...	...	12	33
34	Sarun	1	...	...	2	5	1	1	18	9	8	6	...	...	...	...	...	33	34
35	Shahabad	1	...	...	2	6	1	1	18	8	8	6	...	...	...	...	...	28	35
36	Mozufferpore	1	...	...	1	4	1	3	23	10	8	6	...	...	...	...	...	36	36
37	Durbhunga	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	37
38	Dinapore Cantonment	...	...	...	...	...	...	...	...	..	...	...	...	1	...	4	...	...	38
	Rajshahye Division.																		
39	Rajshahye	1	...	...	1	5	1	2	17	10	4	...	...	3	4	2	...	27	39
40	Rungpore	1	...	...	1	7	1	3	19	9	5	4	...	...	...	...	...	45	40
41	Dinagepore	1	...	..	1	5	1	1	14	9	5	3	..	...	...	...	...	24	41
42	Pubna	1	...	...	..	3	1	1	17	9	4	4	...	3	4	2	...	30	42
43	Bogra	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	43
	Chota-Nagpore Division.																		
44	Lohardugga Collector	...	...	...	...	...	...	1	6	3	...	...	...	...	...	...	...	12	44
	Lohardugga Commr.	...	1	...	...	3	...	...	12	7	...	...	...	...	...	...	...	...	
45	Hazaribagh	...	...	...	1	3	...	1	8	3	...	...	...	...	.	...	...	13	45
46	Manbhoom	...	...	...	1	3	...	2	9	3	...	...	...	...	..	...	...	14	46
		28	1	1	48	219	27	58	569	280	170	106	1	85	72	48	1	1,203	
	Undistributed	1	...	...	5	71	...	..	...	...	16	...	...	...	...	...		95	
	Total	29	1	1	53	290	27	58	569	280	186	106	1	85	72	48	1	1,298	

* Includes 6 Clerks and 7 Servants under Additional Judge, 24-Pergunnahs.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	19A.—LAW AND JUSTICE—COURTS OF LAW—*contd.*																	19B.—LAW JA
		CIVIL AND SESSIONS COURTS—*contd.*					CRIMINAL COURTS.								LAW OFFICERS.				
		PROCESS-SERVING ESTABLISHMENT.					OFFICERS.		CHIEF OFFICE ESTABLISHMENT.		ESTABT. OF SUPDT. TRIBUTARY MEHALS.		CANTONMENT MAGISTRATES' ESTABT.		PROCESS-SERVING ESTABT.	MOFUSSIL ESTABLISHMENT.		DISTRICT	
		District and Sessions Courts.			Small Cause Courts.													Officers.	
		Nazirs (200 and over).	Nazirs (below 200).	Peons.	Nazirs (below 200).	Peons.	Cantonment Joint-Magistrates.	Assistant to the Supdt., Tributary Mehals.	Clerks (on 200 and below).	Servants.	Clerks.	Servants.	Clerks.	Servants.	Peons.	Government Pleaders.	Mookhtears or Legal Agents.	Supdts.	Jailors.	Asst. Jailors.
	BHAGALPORE DIVN.																			
1	Bhagalpore	...	8	274	...	30	...	...	9	6	...	...	...	...	28	1	1	...	...	...
2	Monghyr	...	...	...	...	26	...	...	11	5	...	...	...	...	22	1	1	1	1	1
3	Purneah	...	6	151	...	...	...	...	11	7	...	...	...	...	20	1	1	1	1	1
4	Nya Doomka	...	...	...	...	...	...	...	19	13	...	...	...	...	56	...	...	1	...	1
5	Maldah	...	...	...	...	...	...	...	6	4	...	...	...	...	25	1	...	1	...	1
	BURDWAN DIVN.																			
6	Burdwan	...	8	242	...	...	...	...	11	10	...	...	...	...	32	1	1	1	1	1
7	Beerbhoom	...	6	212	...	...	...	...	6	5	...	...	...	...	12	1	1	1	...	1
8	Bankoora	...	6	163	...	...	...	...	8	7	...	...	...	...	15	1	1	1	...	1
9	Hooghly	...	8	229	...	44	...	...	12	7	...	...	...	...	28	1	1	1	1	1
10	Howrah	...	...	...	...	...	...	...	8	5	...	...	...	...	18	...	...	...	...	...
11	Midnapore	...	8	295	...	13	...	...	10	6	...	...	...	...	53	1	1	...	...	...
	CHITTAGONG DIVN.																			
12	Chittagong	1	13	360	...	...	...	...	16	4	...	...	...	...	29	1	1	1	1	1
13	Chittagong Hill Tracts	...	...	...	...	...	...	...	11	5	...		...	...	...	...	...	...	...	...
14	Noakholly	...	8	196	...	...	...	...	8	4	...	...	...	...	37	1	1	1	...	1
15	Tipperah	1	9	368	...	...	...	...	9	5	...	...	...	...	50	1	1	1	1	1
16	Tipperah Hills	...	...	...	...	...	...	...	1	2	...	...	...	...	...	...	...	...	...	...
	ORISSA DIVN.																			
17	Cuttack	...	6 1	192	...	13	...	...	7	4	...	...	...	...	9	1	1	1	1	1
18	Superintendent, Tributary Mehals	...	...	...	...	...	...	...	...	...	6	11		...	...	...	...	...	...	...
19	Assistant, Tributary Mehals	...	...	...	...	...	...	1	...	...	4	6	...	...	...	...	...	...	...	...
20	Khund Mehal Tehsildars	...	...	...	...	...	...	...	...	...	4	3	...	...	...	...	...	...	...	...
21	Balasore	...	...	...	...	...	...	...	6	4	...	...	...	...	6	1	...	1	...	1
22	Pooree	...	...	...	...	...	...	...	6	4	...	...	...	...	13	...	...	1	...	1
	DACCA DIVN.																			
23	Dacca	1	7	377	...	56	...	...	15	7	...	...	...	...	56	1	1	...	...	...
24	Backergunge	...	7	337	...	17	...	...	12	5	...	...	...	...	40	2	1	1	1	1
25	Furreedpore	...	7	242	...	12	...	...	11	6	...	...	...	...	38	1	1	1	1	1
26	Mymensingh	...	11	363	...	...	...	...	12	3	...	...	...	...	70	1	1	1	1	1
	PRESIDENCY DIVN.																			
27	Nuddea	1	6	154	...	95*	...	...	8	6	...	...	...	...	34	1	1	1	1	1
28	24-Pergunnahs	1	8	311	...	...	2	...	14	8	...	...	7	7	63	1	1	...	...	...
29	Jessore	...	12	408	1	108	...	...	10	7	...	...	...	...	49	1	1	1	1	1
30	Moorshedabad	...	7	223	...	8	...	...	9	6	...	...	...	...	26	1	1	1	1	1
31	Khulna	...	...	...	...	...	...	...	7	7	...	...	...	...	18	1	...	1	...	1
	Sealdah	...	...	...	1	34	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Dum-Dum	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Barrackpore	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	PATNA DIVN.																			
32	Patna	...	5	130	...	11	...	...	17	6	...	...	...	...	43	1	1	1	1	1
33	Gya	...	4	134	...	...	...	...	8	8	...	...	...	...	41	1	1	1	1	1
34	Chumparun	...	...	...	...	...	...	...	6	7	...	...	...	...	16	...	...	1	1	1
35	Sarun	1	6	222	...	...	...	...	8	6	...	...	...	...	49	1	1	1	1	1
36	Shahabad	...	5	133	...	...	...	...	10	6	...	...	...	...	16	1	1	1	1	1
37	Mozufferpore	1	8	252	...	...	...	...	8	6	...	...	...	...	28	1	1	1	1	1
38	Durbhunga	...	...	...	...	...	...	...	9	6	...	...	...	...	13	...	...	1	1	1
39	Dinapore Cantonment	...	...	...	1	...	1	...	...	...	...	...	4	3	3	...	...	...	...	...
	RAJSHAHYE DIVN.																			
40	Rajshahye	1	6	147	...	6	...	...	10	7	...	...	...	...	32	1	1	...	...	...
41	Rungpore	1	7	280	...	...	...	...	8	6	...	...	...	...	45	1	1	1	1	1
42	Dinagepore	...	7	176	...	...	...	...	9	6	...	...	...	...	28	1	...	1	1	1
43	Jalpaiguri	...	...	...	...	...	...	...	7	4	...	...	...	...	11	1	...	1	...	1
44	Darjeeling	...	...	...	...	...	...	...	5	11	...	...	...	...	4	1	...	1	...	1
45	Pubna	...	6	195	...	18	...	...	8	4	...	...	...	...	24	1	1	1	...	1
46	Bogra	...	...	...	...	...	...	...	7	5	...	...	...	...	8	1	...	1	...	1
	CHOTA-NAGPORE DIVN.																			
47	Lohardugga	...	4	69	...	...	...	...	3	6	...	...	...	...	17	1	1	2	1	2
48	Hazaribagh	...	4	55	...	...	...	...	2	3	...	...	...	...	20	1	1	1	1	3
49	Manbhoom	...	4	84	...	...	...	...	6	5	...	...	...	...	25	1	1	1	...	1
50	Singhbhoom	...	1	12	...	...	...	...	14	22	...	...	...	...	3	...	...	1	...	1
	TOTAL	9	219	6,966	3	494	3	1	(a)418	286	14	20	11	10	1,273	39	31	39	24	41

(a) Includes 5 Clerks on R200 and over.

Chooadanga	16
Krishnagur	22
Kooshea	26
Meherpore	15
Ranaghat	16
TOTAL	95

in each District, included in the Budget Estimate for 1892-93—continued.

AND JUSTICE—JAILS.

ILS.

Jails.				Lock-ups.		
Warder Establishment.		Menial and other Establishments.	Hospital Charges.	Warder Establishment.	Hospital Charges.	
Fixed Warders.	Reserve Warders.	Servants.	Hospital Assistants.	Fixed and Reserve Warders.	Hospital Assistants.	Reference Number.
...	...	...	...	15	3	1
17	6	1	1	10	2	2
10	...	...	1	10	2	3
10	...	...	1	10	2	4
10	...	...	1	...	...	5
17	6	...	1	15	3	6
10	...	...	1	5	1	7
10	...	...	1	5	1	8
21	7	...	1	10	2	9
...	...	...	...	12	2	10
...	...	...	...	15	3	11
[illegible]	6	...	1	5	1	12
...	...	...	...	...	...	13
10	...	...	1	5	1	14
17	6	...	1	10	2	15
...	...	...	...	...	...	16
21	7	...	1	10	2	17
...	...	...	...	10	2	18
...	...	...	...	...	...	19
...	...	...	...	...	...	20
10	...	...	1	5	1	21
10	...	...	1	5	1	22
...	...	...	...	10	2	23
21	7	...	1	15	3	24
21	7	...	1	10	2	25
21	7	1	1	20	4	26
21	7	...	1	20	4	27
...	...	...	...	25	5	28
21	7	...	1	20	4	29
21	7	...	1	10	2	30
10	...	...	1	10	2	31
...	...	...	...	...	...	
...	...	...	...	...	...	
...	...	...	...	...	...	
21	7	...	1	10	2	32
21	7	...	1	15	3	33
21	7	1	1	5	1	34
17	6	...	1	10	2	35
17	6	...	1	15	3	36
21	7	...	1	10	2	37
21	7	...	1	10	2	38
...	...	...	...	...	...	39
...	...	...	...	10	2	40
21	7	...	1	15	3	41
21	7	...	1	5	1	42
10	...	...	1	5	1	43
19	6	...	1	10	2	44
10	...	...	1	5	1	45
10	...	...	1	...	...	46
27	6	3	(b) 2	...	...	47
24	7	1	1	5	1	48
10	...	...	1	5	1	49
10	...	...	1	...	...	50
627	160	7	39	432	(a)86	

19B.—LAW AND JUSTICE—JAILS—*continued.*

JAILS—REFORMATORY SCHOOLS.

Districts.	Officers.		Clerical, Educational, and Mechanical Establishments.								Warder Establishment.	Menial and other Establishments.	Hospital Charges.
	Superintendents.	Deputy Superintendent.	Clerks.	Masters.	Blacksmith.	Carpenter.	Book-binder.	Tinsmith.	Store-keeper.	Fixed Warders.	Cooks and Mehters.	Hospital Assistants.
24-Pergunnahs	1	...	1	3	1	1	1	1	...	13	3	1
Hazaribagh	1	1	4	...	...	...	...	...	1	17	1	1
Total	2	1	5	3	1	1	1	1	1	30	4	2

JAILS—CENTRAL JAILS.

Districts.	Officers.										Warder Establishment.		Menial and other Establishments.	Hospital Charges.	
	Superintendents.	Medical Officers.	Deputy Superintendents.	Assistant Superintendent.	Jailors.	Deputy Jailors.	Assistant Jailors.	Fixed Warders.	Reserve Warders.	Servants.	Hospital Assistants.	Compounders.
Bhagalpore	1	1	1	...	1	1	4	41	16	3	1	1
Midnapore	1	1	...	...	1	1	2	41	16	2	1	1
Dacca	1	1	...	...	1	1	2	30	16	2	1	1
24-Pergunnahs	1	1	1	1	1	1	5	43	27	2	2	1
Shahabad	1	1	1	...	1	1	2	40	16	2	1	1
Rajshahye	...	1	...	...	1	2	2	36	14	2	1	1
Total	5	6	3	1	6	7	17	231	105	13	7	6

(a) Exclusive of one Hospital Assistant for Calcutta Lock-ups. (b) Includes 1 Compounder in Palamow.

Statement showing the Numerical Strength of the Sanctioned Establishments

Reference Number.	DISTRICTS.	20.—POLICE. DISTRICT EXECUTIVE FORCE. District Police. Officers. District Superintendents of Police.	Assistant District Supdts. and Probationary Assistant Supdts. of Police.	Establishment. Clerks.	Mohurirs.	Duftries.	Sweepers.	Boat Establishment.	District Police—Police Force. Inspectors.	Sub-Inspectors.	European Constables.	Mounted Constables.	Head Constables.	Constables.	Chowkidars.	Reference Number.
	BHAGALPORE DIVISION.															
1	Bhagalpore	...	1	2	2	...	1	...	3	17	...	...	52	344	43	1
2	Monghyr	1	...	2	2	1	1	...	3	17	...	...	43	405	26	2
3	Purneah	1	1	3	3	1	1	...	4	18	...	...	60	425	43	3
4	Nya Doomka	...	1	2	2	1	1	...	4	16	...	...	37	305	...	4
5	Maldah	1	...	2	2	1	1	1	2	12	...	...	25	202	20	5
	BURDWAN DIVISION.															
6	Burdwan	...	1	3	3	1	1	...	4	23	...	...	69	433	49	6
7	Beerbhoom	1	...	2	2	1	1	...	2	11	...	...	34	220	...	7
8	Bankoora	...	1	2	2	1	...	...	2	16	...	..	38	276	16	8
9	Hooghly	1	1	4	2	1	2	...	2	32	...	..	70	652	20	9
10	Howrah	1	...	2	3	1	1	4	2	11	...	...	39	247	...	10
11	Midnapore	...	1	4	4	1	2	1	5	43	...	...	99	733	107	11
	CHITTAGONG DIVISION.															
12	Chittagong	...	1	2	3	1	1	12	3	16	2	...	53	392	...	12
13	Noakholly	...	1	2	3	1	1	5	3	18	...	...	22	245	...	13
14	Tipperah	1	...	2	2	1	1	9	3	16	...	...	27	266	9	14
15	Do. Hills	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15
	ORISSA DIVISION.															
16	Cuttack	1	...	2	2	1	1	5	4	14	...	...	70	460	...	16
17	Gurjat	...	1	2	1	1	1	...	2	2	...	...	20	139	...	17
18	Balasore	1	...	2	3	1	1	2	2	12	...	...	57	343	...	18
19	Pooree	1	...	2	2	1	1	1	2	8	...	...	56	319	...	19
	DACCA DIVISION.															
20	Dacca	1	2	3	2	1	1	12	5	21	...	...	59	547	...	20
21	Backergunge	1	2	3	3	1	1	75	4	34	...	...	55	433	14	21
22	Furreedpore	1	...	2	2	1	1	6	4	19	...	...	49	302	20	22
23	Mymensingh	1	2	2	2	1	1	1	6	29	...	...	65	440	95	23
	PRESIDENCY DIVISION.															
24	Nuddea	...	1	3	2	1	1	...	4	33	...	...	51	505	94	24
25	24-Pergunnahs	1	2	(a)6	5	1	9	14	5	36	2	...	132	1,019	...	25
26	Jessore	...	1	2	2	1	2	2	5	33	...	...	42	394	29	26
27	Moorshedabad	1	...	2	2	1	1	1	4	32	...	...	76	507	97	27
28	Khulna	1	...	2	3	1	1	48	3	21	...	...	42	265	47	28
	PATNA DIVISION.															
29	Patna	1	1	7	5	1	3	...	6	33	...	...	94	1,055	32	29
30	Gya	1	1	3	3	1	1	...	4	29	...	...	74	597	12	30
31	Chumparun	1	...	2	2	1	1	...	2	18	...	...	38	228	31	31
32	Sarun	1	1	2	3	1	1	...	3	16	...	...	59	426	27	32
33	Shahabad	1	1	3	2	1	1	...	3	24	...	8	61	407	101	33
34	Mozufferpore	1	...	2	3	1	1	...	3	14	...	...	53	330	66	34
35	Durbhunga	1	...	2	2	1	1	...	3	15	...	...	40	294	76	35
	RAJSHAHYE DIVISION.															
36	Rajshahye	1	...	2	2	1	1	...	3	20	...	...	41	329	20	36
37	Rungpore	...	2	2	2	1	1	1	4	22	...	...	50	366	17	37
38	Dinagepore	1	...	2	2	1	1	...	3	23	...	...	41	344	18	38
39	Jalpaiguri	1	...	2	2	1	1	...	2	14	...	...	34	245	12	39
40	Darjeeling	...	1	2	2	1	1	...	3	11	...	...	36	256	...	40
41	Pubna	...	2	2	3	1	2	3	1	14	...	...	42	260	32	41
42	Bogra	...	1	2	2	1	1	...	2	11	...	...	29	175	26	42
	CHOTA-NAGPORE DIVISION.															
43	Lohardugga	1	1	2	2	1	1	...	2	17	...	2	41	253	12	43
44	Palamow Sub-Division	1	...	1	1	1	1	...	1	10	...	...	23	133	9	44
45	Hazaribagh	1	1	2	2	1	1	...	3	24	...	2	59	412	12	45
46	Manbhoom	1	1	2	2	1	1	...	2	16	...	8	40	226	24	46
47	Singhbhoom	...	...	2	2	1	1	...	1	6	...	...	20	137	...	47
		31	33	111	110	45	59	203	143	897	4	20	2,317	17,291	1,256	
	Special.															
	Officers not attached to any district	11	3	...	...	...	...	...	6	2	...	...	...	30	...	
	Special Reserve	...	...	...	...	...	...	...	2	4	...	...	23	284	...	
		11	3	...	...	...	...	...	8	6	...	...	23	314	...	
	TOTAL	42	36	111	110	45	59	203	151	903	4	20	2,340	17,605	1,256	

(a) Includes 1 Accountant.

in each District, included in the Budget Estimate for 1892-93—continued.

Reference Number.	DISTRICTS.	22.—EDUCATION.																						Reference Number.
		GOVT. COLLEGES, PROFESSIONAL.	GOVERNMENT SCHOOLS—GENERAL.															GOVERNMENT SCHOOLS—SPECIAL.						
					HIGH SCHOOLS.						MIDDLE CLASS SCHOOLS, ENGLISH.		MIDDLE CLASS SCHOOLS, VERNACULAR.		BOARDING SCHOOLS.		NORMAL, OR TRAINING SCHOOLS.				ENGINEERING AND SURVEYING SCHOOLS.		
		Law Colleges.	District School Committee.		Collegiate Schools.			District Schools.							Other Boarding Schools.		Officers.		Establishment.		Survey Schools.		
		Law Lecturers.	Clerks.	Servants.	Masters (200 & over).	Masters (below 200).	Servants.	Masters (200 & over).	Masters (below 200).	Clerks, Librarians & Compounder.	Servants.	Masters.	Servants.	Masters & Clerks.	Servants.	Masters.	Servants.	Masters (200 & over).	Masters (below 200).	Clerks (below 200).	Servants.	Survey Teachers (below 200).	Servants.	
	BHAGALPORE DIVISION.																							
1	Bhagalpore	...	...	...	...	...	...	15	1	6	...	...	3	...	...	...	...	...	...	...	...	...	...	1
2	Monghyr	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2
3	Purneah	...	...	...	...	...	...	11	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	3
4	Nya Doomka	...	1	1	...	...	...	10	...	2	...	...	9	2	...	...	...	...	...	...	...	...	...	4
5	Maldah	...	...	...	...	...	...	9	...	4	...	...	7	1	...	...	...	...	...	...	...	...	...	5
	BURDWAN DIVISION.																							
6	Beerbhoom	...	...	...	...	...	...	13	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	6
7	Bankoora	...	...	...	...	...	...	12	1	4	...	...	—	...	...	...	...	...	...	...	...	...	...	7
8	Hooghly	1	...	...	1	17	...	13	...	4	2	...	(a)5	3	...	...	1	5	1	5	...	...	...	8
9	Midnapur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9
10	Howrah	...	...	...	...	...	...	...	—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
	CHITTAGONG DIVISION.																							
11	Chittagong	...	...	...	...	16	...	...	...	...	...	...	...	...	8	5	...	4	...	3	...	...	...	11
12	Chittagong Hill Tracts	...	...	...	...	...	...	...	...	...	...	...	...	...	2	3	...	...	...	...	...	...	...	12
13	Noakholly	...	...	...	...	...	...	11	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	13
14	Tipperah	...	...	...	...	...	...	13	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	14
	ORISSA DIVISION.																							
15	Cuttack	1	...	...	1	11	...	...	...	...	3	2	...	...	...	...	1	3	...	3	2	3	...	15
16	Balasore	...	...	...	...	...	...	10	...	4	...	...	...	...	...	...	...	2	...	1	...	...	...	16
17	Pooree	...	...	...	...	...	...	8	...	4	...	...	...	...	...	...	...	2	...	1	...	...	...	17
18	Ungul (Tributary Mehal)	...	...	...	...	...	...	...	...	...	...	...	4	2	...	...	...	...	...	...	...	...	...	18
	DACCA DIVISION.																							
19	Dacca	1	...	...	1	20	8	...	...	...	...	...	6	...	...	...	1	3	1	6	4	4	...	19
20	Backergunge	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20
21	Furreedpore	...	...	...	...	...	...	12	1	4	...	...	...	...	...	...	...	...	...	...	...	...	...	21
22	Mymensingh	...	...	...	...	...	...	12	1	4	...	...	8	2	...	...	...	...	...	...	...	...	...	22
	PRESIDENCY DIVISION.																							
23	Calcutta	...	...	...	...	...	...	10	1	3	13	...	(a)19	8	...	...	1	4	1	2	...	...	...	23
24	Nuddea	1	...	...	...	14	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
25	24-Pergunnahs	...	...	...	...	...	...	39	...	14	...	...	...	...	...	...	...	...	...	...	...	...	...	25
26	Jessore	...	...	...	...	...	...	11	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	26
27	Moorshedabad	...	...	...	...	...	...	15	1	14	...	...	4	1	...	...	...	...	...	...	...	...	...	27
28	Khulna	...	...	...	...	...	...	10	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	28
	PATNA DIVISION.																							
29	Patna	1	...	...	1	20	...	14	1	5	...	...	5	...	...	...	1	4	1	5	3	3	...	29
30	Gya	...	...	...	...	...	...	15	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	30
31	Chumparun	...	...	...	...	...	...	12	...	4	...	...	...	...	...	...	...	2	...	2	...	...	...	31
32	Sarun	...	...	...	...	...	...	17	1	6	...	...	...	...	...	...	...	...	...	...	...	...	...	32
33	Shahabad	...	...	...	...	...	...	16	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	33
34	Mozufferpore	...	...	...	...	...	...	13	1	5	...	...	2	1	...	...	...	...	...	...	...	...	...	34
	RAJSHAHYE DIVISION.																							
35	Rajshahye	1	...	...	1	15	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35
36	Rungpore	...	...	...	...	...	...	14	1	5	...	...	2	...	...	...	...	5	...	6	...	...	...	36
37	Dinagepore	...	...	...	...	...	...	11	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	37
38	Jalpaiguri	...	...	...	...	...	...	12	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	38
39	Darjeeling	...	...	...	...	...	...	10	...	2	...	...	...	...	4	3	...	...	...	...	...	...	...	39
40	Pubna	...	...	...	...	...	...	15	...	6	...	...	...	...	...	...	...	...	...	...	...	...	...	40
41	Bogra	...	...	...	...	...	...	12	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	41
	CHOTA-NAGPORE DIVISION.																							
42	Lohardugga	...	1	1	...	...	...	12	1	4	...	...	11	3	...	...	...	4	...	2	...	...	...	42
43	Hazaribagh	...	1	1	...	...	...	10	...	4	...	...	12	1	...	...	...	...	...	...	...	...	...	43
44	Manbhoom	...	1	1	...	...	...	10	...	4	...	...	7	3	...	...	...	...	...	...	...	...	...	44
45	Singhbhoom	...	1	1	...	...	...	10	...	3	...	...	9	2	...	...	1	...	...	...	...	...	...	45
46	Palamow	...	...	...	...	...	...	9	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	46
	TOTAL	6	5	5	5	113	10	446	16	164	18	2	113	29	14	11	6	38	4	36	9	10		

(a) Includes 1 Clerk.

22.—EDUCATION—*continued.*

INSPECTION.

DIVISIONS.	Other Inspectors than those of European Schools. Officers. Inspectors.	Joint and Assistant Inspectors.	Deputy Inspectors.	Sub-Inspectors.	Establishment. Clerks. Inspectors' Office.	Joint and Asst. Inspectors' Office.	Book Mohurirs.	Servants. Inspectors' Office.	Joint and Asst. Inspectors' Office.	Deputy Inspectors' office.
Bhagalpore	(a)	1	5	9	...	2	2	...	1	5
Burdwan	1	1	7	4	4	1	...	4	1	6
Chittagong	(b)	2	3	4	...	2	...	...	3	3
Orissa	...	1	3	5	—	3	...	...	4	3
Dacca	1	1	4	4	4	2	1	5	1	4
Presidency	1	1	(d)7	8	5	1	...	5	1	7 (e)
Patna	1	2	7	5	4	1	5	6	2	7
Rajshahye	1	1	7	2	3	1	...	4	1	7
Chota-Nagpore	(c)	1	4	11	...	1	...	...	1	4
TOTAL	5	11	47	52	20	14	8	24	15	46

GOVERNMENT COLLEGES—GENERAL.

Arts Colleges—English Colleges.

DISTRICTS.	Officers. Principals.	Professors.	Assistant Professors.	Lecturers and Assistant Lecturers.	Teachers (below 200).	Pundits & Moulvies (below 200).	Establishment. Clerks and Librarians (below 200).	Servants.
Hooghly	1	4	...	1	2	1	3	19
Chittagong	...	...	...	...	2	...	1	6
Cuttack	1	...	1	5	...	1	2	13
Dacca	1	3	2	6	1	1	*5	10
Calcutta	1	13	4	...	9	2	4	27
Nuddea	1	2	...	5	1	...	3	14
Patna	1	4	...	2	1	1	2	12
Rajshahye	1	2	1	3	1	1	1	13
TOTAL	7	28	8	22	17	7	21	114

(a) Under Patna. (b) Under Dacca. (c) Under Presidency. (d) Includes 1 Deputy Inspectress. (e) Includes 1 Peon under Deputy Inspectress of Schools. * 1 above 200.

Statement showing the Numerical Strength of the Sanctioned Establishments

23.—ECCLESIASTICAL.

Reference Number.	DISTRICTS.	Church of England. Officers. Chaplains.	Junior Chaplains.	Ministers of Additional Clergy Society and others.	Establishment. Clerks.	Servants.	Cemetery Establishment. Care-takers in charge of Cemeteries.
	BHAGALPORE DIVISION.						
1	Bhagalpore	...	...	1	...	1	1
2	Monghyr	...	...	1	...	1	2
3	Purneah	...	...	...	...	1	3
4	Nya Doomka	...	...	...	...	...	4
5	Maldah	...	...	...	...	...	1
	BURDWAN DIVISION.						
6	Burdwan	...	...	1	...	1	3
7	Beerbhoom	...	...	...	...	...	2
8	Bankoora	...	...	...	...	...	1
9	Hooghly	...	...	1	...	2	4
10	Howrah	...	1	1	...	...	3
11	Midnapore	...	...	1	...	1	5
	CHITTAGONG DIVISION.						
12	Chittagong	...	...	1	...	...	1
13	Noakholly	...	...	...	...	...	2
14	Tipperah	...	...	...	...	...	1
	ORISSA DIVISION.						
15	Cuttack	...	...	...	...	...	1
16	Balasore	...	1	...	...	1	1
17	Pooree	...	...	...	...	...	1
	DACCA DIVISION.						
18	Dacca	...	...	...	...	1	2
19	Backergunge	...	1	...	...	1	1
20	Furreedpore	...	...	...	...	...	1
21	Mymensingh	...	...	...	...	...	2
	PRESIDENCY DIVISION.						
22	Calcutta St. Paul's Cathedral	1	...	...	1	...	...
	St. Thomas'	...	1	...	...	...	...
	St. Peters'	1	1	...	1	3	11
	River Chaplain	...	...	...	...	...	...
23	St. James'	...	1	1	...	...	...
24	Nuddea	...	1	...	...	...	1
24-Pergunnahs		...	2	...	2	7	9
25	Jessore	...	...	...	...	1	1
26	Moorshedabad	1	...	...	...	1	1
27	Khulna	...	...	...	...	1	3
	PATNA DIVISION.						
28	Patna, Bankipore Khagoul	...	1	...	3	1	2
29	Gya	...	...	...	...	1	2
30	Chumparun	...	...	...	...	1	3
31	Sarun	...	...	...	...	1	2
32	Shahabad	...	...	1	...	1	2
33	Mozufferpore	...	...	1	...	1	1
34	Durbhunga	...	...	...	...	1	1
35	Dinapore Cantonment	1	...	...	3	...	3
	RAJSHAHYE DIVISION.						
36	Rajshahye	...	...	...	...	...	1
37	Rungpore	...	...	...	...	...	1
38	Dinagepore	...	...	...	...	...	1
39	Jalpaiguri	...	...	1	...	...	1
40	Darjeeling	1	...	...	1	3	2
	CHOTA-NAGPORE DIVISION.						
41	Lohardugga, Ranchi	...	...	1	...	...	1
42	Hazaribagh	...	1	...	1	2	1
43	Manbhoom	...	...	...	...	...	1
44	Singhbhoom	...	...	...	...	...	1
	TOTAL	5	12	12	7	38	99

in each District, included in the Budget Estimate for 1892-93—continued.

24.—MEDICAL.

Reference Number.	DISTRICTS.	MEDICAL ESTABLISHMENT. — District Medical Officers. — Officers. — Civil Stations. — Brigade Surgeons, Surgeons Major, Surgeons and Assistant Surgeons.	Civil Stations. — Uncovenanted Medical Officers.	Sub-Divisions. (In Sub-Divisions.) — Assistant Surgeons.	Civil Hospital Assistants and Medical Officer.	Establishment. — Compounders, Dressers and Hospital Assistants.	Clerks (below 200).	Servants.	HOSPITALS AND DISPENSARIES. — Mofussil Hospitals and Dispensaries—Provincial. — Officers. — Superintendent, Assistant Surgeons and Hospital Assistants.	Civil Hospital Assistants.	Establishment. — Compounders and Dressers.	Servants.
	BHAGALPORE DIVISION.											
1	Bhagalpore	1	...	...	3	...	1	1	...	...	...	...
2	Monghyr	1	...	1	1	...	1	1	...	...	...	...
3	Purneah	1	...	...	2	...	1	1	...	...	...	...
4	Nya Doomka	...	1	...	5	...	1	1	...	1	...	...
5	Maldah	...	...	...	...	...	1	1	...	...	...	...
	BURDWAN DIVISION.											
6	Burdwan	1	...	1	2	...	1	1	...	...	...	...
7	Beerbhoom	...	1	...	1	...	1	1	...	...	...	...
8	Bankoora	...	1	...	1	...	1	1	...	2	...	...
9	Hooghly	1	1	...	1	1	2	2	(c)1	...	...	...
10	Howrah	1	...	1	...	...	1	1	...	...	...	...
11	Midnapore	1	...	3	...	...	1	1	...	3	...	...
	CHITTAGONG DIVISION.											
12	Chittagong	1	...	1	...	...	1	1	...	...	...	...
13	Chittagong Hill Tracts	...	1	1	...	...	1	...	...	2	3	9
14	Noakholly	1	...	...	1	...	1	1	...	1	...	...
15	Tipperah	1	...	...	2	...	1	1	...	...	...	...
	ORISSA DIVISION.											
16	Cuttack	1	...	1	3	...	1	1	(c)1	...	1	2
17	Balasore	...	...	...	1	...	1	1	...	1	...	...
18	Pooree	1	...	...	1	...	1	1	...	1	...	...
	DACCA DIVISION.											
19	Dacca	1	...	...	3	...	1	1	...	1	...	...
20	Backergunge	...	...	...	3	...	1	1	...	...	...	...
21	Furreedpore	1	...	1	...	...	1	1	...	...	...	...
22	Mymensingh	1	...	2	2	...	1	1	...	...	...	...
	PRESIDENCY DIVISION.											
23	Calcutta	...	...	...	...	...	...	...	...	1	...	...
24	Nuddea	1	...	...	4*	...	1	1	...	...	...	...
25	24-Pergunnahs	(a) 2	...	3	4	...	1	1	1	1	1	3
26	Jessore	1	...	1	3	...	1	1	1	...	...	...
27	Moorshedabad	1	..	3	...	1	1	1	...	...	...	...
28	Khulna	...	1	1	1	...	1	1	...	1	...	...
	PATNA DIVISION.											
29	Patna	1	...	2	1	1	1	1	...	...	...	...
30	Gya	1	...	...	3	...	1	1	...	1	...	...
31	Chumparun	1	...	1	...	...	1	1	...	1	...	...
32	Sarun	...	1	1	1	...	1	1	...	...	...	...
33	Shahabad	1	...	2	1	...	1	2	...	...	...	...
34	Mozufferpore	1	...	...	2	...	1	1	...	...	...	...
35	Durbhunga	1	...	1	1	1	...	1	1	...	...	...
	RAJSHAHYE DIVISION.											
36	Rajshahye	1	...	1	1	...	1	1	...	...	...	...
37	Rungpore	...	...	...	2	...	1	1	...	1	...	...
38	Dinagepore	...	1	...	1	...	1	1	...	...	...	...
39	Jalpaiguri	...	1	...	...	...	1	1	...	1	...	...
40	Darjeeling	1	...	1	1	(b)2	1	1	(d)2	1	...	2
41	Pubna	...	1	1	...	...	1	1	...	...	...	...
42	Bogra	...	1	...	...	...	1	1	...	...	...	...
	CHOTA-NAGPORE DIVISION.											
43	Lohardugga	1	...	1	...	...	1	...	...	1	...	...
44	Hazaribagh	1	...	1	...	...	1	1	...	2	...	...
45	Manbhoom	1	...	...	1	...	1	1	...	...	...	...
46	Singhbhoom	...	1	...	...	...	1	1	...	...	...	...
	TOTAL	31	12	32	59	6	45	45	7	23	9	16

* 2 Medical Officers. (a) 1 Assistant Surgeon. (b) 1 Hospital As[illegible]t. (c) Assistant Surgeon. [illegible]perintendent.

24.—MEDICAL—*continued.*

DISTRICTS.	MEDICAL COLLEGE AND SCHOOLS. — Officers. — Superintendents.	Teachers.	Demonstrators & Assistants.	Establishment. (e) — Chemical Assistants.	Anatomical Assistants.	Injectors and Taxidermists.	Clerks (below 200).	Servants.	LUNATIC ASYLUM. — Officers. — Superintendents.	Deputy Superintendents.	Native Doctors.	Establishment. (f) — Compounder and Dresser.	Clerks.	Overseers.	Matrons.	Guards.	Servants.
[illegible]ack	1	4	1	...	...	...	1	2	1	...	1	1	1	1	...	6	6
[illegible]g	1	4	2	1	1	1	1	6	1	...	1	...	1	1	...	33	16
Calcutta	1	11	2	...	1	1	4	(g)16	...	...	...	...	...	...	...	...	...
24-Pergunnahs	...	...	...	...	...	...	...	...	...	2	2	...	2	1	2	...	94
Moorshedabad	...	...	...	...	...	...	...	...	...	...	1	...	1	1	1	25	34
Patna	1	3	2	1	1	1	1	11	1	...	1	...	1	1	1	...	46
		22	7	2	3	3	7	35	4	2	6		6	5	4	64	196

[illegible] Establishment 3 (item [illegible] Matrons.